

EXHIBIT B


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* Associated Firm
** In cooperation with
Trench, Rossi e Watanabe
Advogados

December 02, 2014

VIA EMAIL

Mr. Walter Choi
Supervisory Internal Revenue Agent
Internal Revenue Service
915 Second Avenue
Seattle, Washington 98174

**Re: Microsoft Corporation & Subsidiaries ("Microsoft")
Summons Issued to Current & Former Microsoft Employees**

Dear Mr. Choi:

This letter is in reference to the following testimonial summonses issued by the Service to current and former Microsoft employees:

Name	Summons Issued	Stated Return Date
Orlando L. Ayala	November 14, 2014	December 2, 2014
James E. Allchin	November 10, 2014	December 4, 2014
Jeffrey S. Raikes	November 10, 2014	December 5, 2014
Steven A. Ballmer	November 13, 2014	December 8, 2014
Craig J. Mundie	November 13, 2014	December 10, 2014
Jonathan W. Roskill	November 13, 2014	December 11, 2014
William L. Veghte	November 13, 2014	December 12, 2014
Michelle J. Matthews	November 13, 2014	December 15, 2014
David B. Guenther	November 14, 2014	January 27, 2015
Glenn R. Cogswell	November 14, 2014	January 28, 2015

As stated in my November 26, 2014 letter to Mr. Hoory on which you were copied, the parties have a bona fide legal disagreement over the procedures applicable to the summoned interviews, and we will not be making any of the individuals identified above available to the Service.

Should the Service agree to our interpretation of the applicable procedures for these summoned interviews, we will make each summoned individual available for testimony at a reasonable time and location. Nevertheless, we recognize that the Service may request that the Office of Associate Chief Counsel (Procedure & Administration) refer these summonses to the Department of Justice for judicial enforcement.

In such a circumstance, we respectfully request that the assigned Tax Division attorney or attorneys contact us, prior to instituting enforcement action, so that we may discuss this matter and, if necessary, make the necessary arrangements to accept service on behalf of our clients.

Sincerely yours,



James M. O'Brien
Partner

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cc: Roy Wulf, Special Trial Attorney
IRS Office of Chief Counsel