**REVENUE MEMORANDUM ORDER NO. 36-99** issued May 3, 1999 amends the guidelines and procedures in the issuance of Letters of Authority (LAs), approval of audit reports and issuance of Assessment Notices. The Revenue Regional Director will approve and sign LAs for all audit cases within his regional jurisdiction, except cases involving civil or criminal tax fraud which fall under the jurisdiction of the Tax Fraud Division and policy cases under audit by the Special Teams in the National Office. The Regional Director will also issue the corresponding LA if indications of fraud have been established and the same have been confirmed by the Regional Tax Fraud Committee. Approval of Assessment Notices and demand letters, including reports of investigation, and issuance of termination letters will also be done by the Regional Directors.