

**ERIC A. CARLSON ACCOUNTANCY CORP.
14570 MONO WAY SUITE G
SONORA, CA 95370
209-532-5171**

June 22, 2006

CONFIDENTIAL

ODD FELLOWS SIERRA RECREATION ASSOC
PO BOX 116
LONG BARN, CA 95335

Dear Doris:

We have prepared the enclosed returns from information provided by you without verification or audit. We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your 2005 Form 1120 shows no balance due.

An authorized officer of the corporation should sign and date the return on page 1 and mail by August 15, 2006 to:

Internal Revenue Service Center
Ogden, UT 84201-0012

California Filing Instructions

Your California 2005 Form 100 shows a total overpayment of \$503, all of which is to be credited to your estimated tax liability for the coming year. An authorized officer should sign and date the return on page 2 and mail it by August 15, 2006 to:

Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0500

Your required California estimated tax payments are shown below. Each payment is to be accompanied by a completed Form 100-ES. Make each check payable to Franchise Tax Board, and write "D0233544, 2006 Form 100-ES" on the check. Reminders for estimated tax installments will not be sent to you. You should establish your own reminder system for making timely deposits.

Due Dates:	9/15/06	Remittances:	\$297
	11/15/06		\$0
	2/15/07		\$0
	5/15/07		\$0

Mail To: Franchise Tax Board
P.O. Box 942857

Sacramento, CA 94257-0531

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric A. Carlson". The signature is fluid and cursive, with a prominent initial "E".

ERIC A. CARLSON ACCOUNTANCY CORP.