

ERIC A. CARLSON ACCOUNTANCY CORPORATION
14570 MONO WAY, SUITE G
SONORA, CA 95370

CHARLES VARVAYANIS
ODD FELLOWS SIERRA RECREATION
ASSOCIATION, INC.

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

June 27, 2008

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 2007 Form 1120 shows an amount due of \$10,246. None is to be filed with the form, but a deposit in the amount of \$10,246 must be made at a bank authorized to receive Federal tax deposits on or before August 15, 2008. The check should be made payable to the bank and should be accompanied by a completed Form 8109 preprinted deposit coupon. According to the IRS instructions, darken the boxes for 1120 and 4th Quarter on the coupon. Write "E.I.N. 94-1181950, Form 1120 balance due for the year ended 5/31/08" on the check.

An authorized officer of the corporation should sign and date the return and mail by August 15, 2008 to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0012

Your required estimated tax payments are shown below. Each payment is to be deposited at a bank authorized to receive Federal tax deposits on or before the date indicated. The check should be made payable to the bank and should be accompanied by a completed Form 8109 preprinted deposit coupon. According to the IRS instructions, darken the boxes for 1120 and 1st Quarter on each coupon. Write "E.I.N. 94-1181950, estimated tax payment for the year ended 5/31/09" on the check.

Due Dates:	9/15/08	Remittances:	\$2,562
	11/17/08		\$2,562
	2/17/09		\$2,562
	5/15/09		\$2,560

Reminders for the estimated federal tax installments will not be sent to you. Therefore you should establish your own reminder system for making timely deposits.

California Filing Instructions

Your 2007 Form 100 shows an amount due of \$3,974. A check should be made payable to

Franchise Tax Board. Write "CA Corp no. D0233544, 2007 Form 100" on the check.

An authorized officer of the corporation should sign and date the return on page 2 and mail it by August 15, 2008 to:

Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0501

Your required California estimated tax payments are shown below. Each payment is to be accompanied by a completed coupon. Make each check payable to Franchise Tax Board, and write "CA Corp no. D0233544, 2008 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:	9/15/08	Remittances:	\$1,194
	11/17/08		\$1,194
	2/17/09		\$1,194
	5/15/09		\$1,192

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,

EAL 6/30/08

ERIC A. CARLSON ACCOUNTANCY CORP.