

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

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

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

July 1, 2004

CONFIDENTIAL

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

Dear Roger:

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 2003 Form 1120 shows a refund of \$5,200.

An authorized officer of the corporation should sign and date the return on page 1 and mail by August 16, 2004 to:

Internal Revenue Service
Ogden, UT 84201-0012

California Filing Instructions

Your California 2003 Form 100 shows a total overpayment of \$4,000, of which \$3,200 is to be refunded to you, and the balance of \$800 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 16, 2004 to:

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

If a private delivery service is used, mail to:

Franchise Tax Board
Sacramento, CA 95827

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 large initial "E" and "C".

ERIC A. CARLSON ACCOUNTANCY CORP.