

CLIENT # 2

GEORGE T. FLAVIN, E.A.
25109 HWY. 108
MI-WUK VILLAGE, CA 95346
209 586 4775

August 3, 1992

Odd Fellows Sierra Recreation Assoc.
P.O. Box 116
Long Barn, CA 95335

Dear Client:

Enclosed is your 1991 Federal Corporation Income Tax Return. The original should be signed on the bottom of page one. No tax is payable with the filing of this return. There is an overpayment of \$1,278, of which \$1,278 has been applied against your estimated tax for 1992.

Mail Federal return on or before August 17, 1992 to:

INTERNAL REVENUE SERVICE
FRESNO, CA 93888

Enclosed is your 1991 California Corporation Income Tax Return. The original should be signed on the bottom of the page. No tax is payable with the filing of this return. There is an overpayment of \$364, of which \$364 has been applied against your estimated tax for 1992.

Mail California return on or before August 17, 1992 to:

FRANCHISE TAX BOARD
P.O. BOX 942857
SACRAMENTO, CA 94257-0500

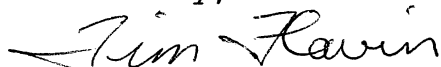
Your estimated tax schedule for 1992 is listed below:

DUE DATE	CALIFORNIA
9/15/92	436
11/16/92	64
2/15/93	432
5/17/93	432

	1,364

Please be sure to call us if you have any questions.

Sincerely,



Timothy G. Flavin, EA