Amount Owed: \$4,240,000 Compromised for: \$5,000

Department of the Treasury

INTERNAL REVENUE SERVICE AMC-Stop 880 PO Box 3 083 4 Memphis, TN 38130-0834 Date of this Letter: 6/24/2007

Person to Contact: Beverly Robinson Employee #: 49-02054

Phone#: (901)546-4803

Taxpayer ID#:

Offer Number: 1000608959

Dear Mr. & Mrs.

We have accepted your offer in compromise signed and dated by you on 04/19/2007. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years or the period of time payments are being made on the offer, whichever is longer. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2007 or for earlier tax years. This includes refunds you receive in 2008 for any overpayments you made toward tax year 2007 or toward earlier tax years. The Notice of Federal Tax Lien will be released when the offer amount is paid in full.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue Service P.O. Box 24015 Fresno, CA 93 779

Please send all other correspondence to:

Internal Revenue Service PO Box 77 Memphis, TN 38101-0077

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

continued on next page