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

August 9, 1993

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

Dear Client:

Enclosed is your 1992 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 to your 1993 estimated tax.

Mail Federal return on or before August 16, 1993 to:

INTERNAL REVENUE SERVICE FRESNO, CA 93888

Enclosed is your 1992 California Corporation Income Tax Return. The original should be signed on the bottom of the form. No tax is payable with the filing of this return. There is an overpayment of \$904, of which \$904 has been applied to your 1993 estimated tax.

Mail California return on or before August 16, 1993 to:

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

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

Sincerely, Jim Rain

Timothy G. Flavin, EA