POA Copy

Internal Revenue Service

Department of the Treasury

1101 PACIFIC AVENUE, SUITE 300 SANTA CRUZ, CA 95060

LYNDIA

N, CA

Date:

02/28/2012

Taxpaver Identification Number:

541.

Person to Contact:

JON SPEARMAN

Contact Telephone Number:

(831)466-1521

Employee Identification Number:

1000771008

Case Closed -- Currently Not Collectible

We have temporarily closed your collection case for the tax types and periods listed below. We have determined that you do not have the ability to pay the money you owe at this time.

Although we have temporarily closed your case, you still owe the money to the IRS. We may re-open your case in the future if your financial situation improves. Also, since you still owe money, we will continue to add penalties and interest to your account and it will be subject to other adjustments and offsets such as applying future tax refunds to the amount you owe.

You don't need to take any action at this time. However, it is very important that you file all future tax returns and pay any amounts you owe on time. Also, it is to your advantage to make voluntary payments towards the amount you owe, if possible, to minimize additional penalties and interest.

If you have any questions please call us at 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). For non-case-related questions, you can also check on our website at www.irs.gov.

| | Tax Period | | Tax Period | | Tax Period |
|----------|------------|----------|------------|----------|---------------|
| Tax Type | Ending | Tax Type | Ending | Tax Type | Ending |
| 1040 | 12/31/1999 | 1040 | 12/31/2000 | 1040 | 12/31/2001 |
| 1040 | 12/31/2002 | 1040 | 12/31/2003 | 1040 | 12/31/2005 |

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