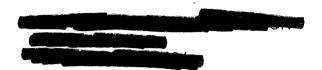
Internal Revenue Service

IRS Office of Appeals 701 B Street Suite 900 San Diego, CA 92101-8180

Date:

NOV 1 9 2012



Department of the Treasury

Person to Contact:

T. Paz

Employee ID Number: 0621880

Tel: 619-744-7185 Fax: 619-557-6972

Refer Reply to: AP:FW:SD:TP

in Re:

Offer in Compromise

SSN/EIN Number:

Tax Period(s) Ended:

12/1999 12/2001 12/2002 12/2003 12/2004 12/2005 12/2006 12/2007 12/2008 12/2009 12/2010 12/2011

Dear Mr. & Mrs.

We have accepted your offer in compromise signed and dated by you on November 21, 2011 and as amended by your offer as signed and dated by you on September 20, 2012. The date of acceptance is the date of this letter. Our acceptance is subject to the terms and conditions stated 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 years or until the offered amount is paid in full, whichever is longer. This will begin on the date 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 which you may be entitled to receive for 2012 or for earlier tax years. This includes refunds you receive in 2013 for any overpayments you made toward tax year 2012 or toward earlier tax years. The Notice of Federal Tax lien will be released when the payment terms of the offer agreement have been satisfied.

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:

IRS - OIC PO Box 24015 Fresno, CA 93779

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

If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

RECEIVED

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LAW OFFICE of David C. Dodge, Inc.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. After issuance of the notice the Internal Revenue Service:

- May immediately file suit to collect the entire unpaid balance of the offer.
- May immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- May disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- May file suit or levy to collect the original amount of the tax liability, without further notice of any kind.
- Will continue to add interest as required by Section 6621 of the Internal Revenue Code on the amount the IRS determines is due after default. The IRS will add interest from the date of assessment until you completely satisfy the amount owed.

In order to comply with recent legislation, IRS may send you computer-generated reminder notices of the total balance due, irrespective of the amount of your accepted offer. You do not need to respond to those notices. You only need to follow the instructions in this letter and meet the terms of your accepted offer.

Appeals will send your case for processing to Memphis, TN. If you have any questions in the future, you may contact IRS at (901) 546-4803.

Sincerely

Mar¥ Nicholas

Appeals Team Manager

cc: David Dodge

Enclosure(s):

Copy of Form 656, Offer in Compromise

Internal Revenue Service

IRS Office of Appeals 701 B Street Suite 900 San Diego, CA 92101-8180

Date:

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DAVID DODGE 21102 INFERNO LANE HUNTINGTON BEACH CA 92646-6438

Department of the Treasury

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SSN/EIN Number:

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Dear Mr. DAVID DODGE:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call me at the above phone number.

Thank you for your cooperation.

Sincerely,

T. Paz

Settlement Officer

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