Date: 12/11/2003

We have no record of receiving the tax return(s) listed on the following page(s) of this letter. If you have filed, or if you are not required to file, please give us the information requested in the space beneath the listed return(s).

If you are required to file, please attach the returns to this letter and send them to us within the next few days. Include your payment for any tax due, plus interest as provided by law.

The law also provides for penalty charges for filing returns late, paying taxes late, and making deposits late, unless there is reasonable cause for delay. If you believe you have reasonable cause for not filing and paying on time, please explain in a separate statement attached to each return. It will help us determine whether you can be excused from paying penalties.

If your address as shown above is incorrect, please change it so we can update our records. We have enclosed a self-addressed envelope for your convenience and a copy of this letter for your records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

[Signature]
CLARK MAIER
REVENUE OFFICER

Enclosures:
Notice 433
Envelope
Copy of this letter