OCTOBER 29, 2004

Dear George,

Our office received notification from the Internal Revenue Service (Authorization Section 6113(d) Internal Revenue Code) of an adjustment to your federal return(s) for 1999. We have no record of you filing Montana income tax return(s) for 1998-2003.

If there is an explanation why a Montana return(s) has not been filed, please note it on the enclosed questionnaire.

If you do have an obligation to file a Montana income tax return, please file the return(s) promptly. This will reduce the amount of interest which may be due. If you need tax forms or instructions to complete your return(s), please call (406) 444-9000.

Failure to provide the requested information or tax returns will result in your tax liability being estimated based on the federal information. Your prompt reply will avoid the estimate being assessed. Please mail your response or return within 30 days.

The requested information may also be submitted by fax machine to the number shown below. Please be sure to submit a copy of this letter with your fax transmission.

Sincerely,

[Signature]

[Address]

Enclosure: Income Tax Questionnaire
Copy of this letter

INCOME TAX QUESTIONNAIRE TAXABLE YEAR __________

If you were a resident for the year in question, please complete this form. 
(Part-Year and Non-residents please complete back side)

1. Your full name: ___________________________________________ ss# __________
   Spouse's full name: __________________________________________ ss# __________

2. Present address: __________________________________________

3. Federal adjusted gross income? ______________________________

   Source of Income          Amount
   ___________________________________________________________
   ___________________________________________________________
   ___________________________________________________________
   ___________________________________________________________
   ___________________________________________________________
   ___________________________________________________________

Total Montana Withholding? ______________________________

Please attach all W-2 statements pertaining to Montana income, or list Montana employers and addresses for the year in question.

4. Number of exemptions for the taxable year in question? __________________________

5. Member of the Armed Forces for the year in question? Yes ____ No ____

6. Enrolled Indian living and working within Indian Reservation? Yes ____ No ____

   If yes please enclose Certification of Enrollment # ______________________

_________________________________________________________ Date: ____________________
INCOME TAX QUESTIONNAIRE TAXABLE YEAR __________

For Part-year and Non-residents

1. Your full name: __________________________ ss# __________________________
   Spouse's full name: __________________________ ss# __________________________

2. Present address: ___________________________________________________________
   Phone: ________________________________________________________________

3. Resident state during taxable year in question? ______________________________
   Date of move into Montana: __________________________ Out of Montana:
   Did you expect to return to Montana? ______________________________________

4. Federal adjusted gross income? ____________________________________________
   Source of Income                                                     Amount
   ______________________________________________________________________ $
   ______________________________________________________________________ $
   ______________________________________________________________________ $
   ______________________________________________________________________ $

5. Amount of income earned in Montana? _______________________________________
   Total Montana Withholding? __________________________

Please attach all W-2 statements pertaining to Montana income, or list Montana employers and
addresses for the year in question.

6. Number of exemptions for the taxable year in question? _______________________

7. Member of the Armed Forces for the year in question? Yes ______ No ______

8. Own or maintain a home in Montana? Yes ______ No ______

9. Bank in Montana? Yes ______ No ______

10. Process a Montana drivers license? Yes ______ No ______

11. Registered voter in Montana? Yes ______ No ______

12. Montana resident Hunting or Fishing license? Yes ______ No ______

13. Enrolled Indian living and working within Indian Reservation? Yes ______
    No ______

   If yes please enclose Certification of Enrollment # __________________________

___________________________________ Date: ______________________