

President Vice President Secretary Treasurer

Douglas Potter Greg Smith Michael Calcagno Philip Draper

May 30, 2005

Internal Revenue Service Attn: Ling Yee TE/GE MS 7401 450 Golden Gate Avenue San Francisco, CA 94102-3412

re: Form 872-C

Dear Ms. Yee:

As requested by our representative Robert McKay, I enclose Form 872-C with my original signature and one copy. I'm afraid I only have the form as a second generation FAX (I can't find it on your web site).

Please note our mailing address above. There is no mail service at our street address so we use a post office box. The post office has been good about delivering mail to us in spite of not having the box, but that service is not reliable.

Please let me know if I can be of any other assistance.

Sincerely,

Douglas W. Potter President

encl: Form 872-C (original plus copy)