

Dear Client:

As we approach year-end, Hutchins Allen & Company would like to establish a plan for preparation of the Miscellaneous Income Statements (Form 1099-MISC). We are interested in knowing whether you want us to prepare these forms for you.

In general, employers are required to file Form 1099-MISC if they made payments (cash or check) of \$600 or more for services performed by non-employees. An additional condition is for cash purchases of \$600 or more for fish or aquatic life. Remember these are general guidelines; please contact us with specific questions. There are penalties, per returns, for not filing a Form 1099-MISC.

Please respond by fax, (252) 261-0425 or mail not later than January 1, 2009:

Please circle one of the following:

YES I wish Hutchins Allen & Company to prepare my 1099-MISC forms. I agree to provide all required information no later than January 1. This will allow completion of the form in a timely manner. I expect to be billed for the services rendered.

NO I do not wish Hutchins Allen & Company to prepare my 1099-MISC forms.

Signature

Date

Print Name and Business

If you have any questions, please do not hesitate to call. Thank you.

Sincerely,

Hutchins Allen & Company, P.A.