

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

certified public accountants

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 Nashville Avenue

LUBBOCK, TEXAS 79423-1954

February 5, 2010

Mr. Fernando M. Bustos, Esquire
P.O. Box 6170
Lubbock, TX 79493

Dear Mr. Bustos:

The following is information regarding the filing requirements of 1099-INT

Important Information Regarding Forms 1099-INT

The IRS requires that Forms 1099-INT be filed and issued to each person who was paid at least \$10 of interest during the calendar year 2009. The IRS considers interest to be "paid" when a payment is actually made or credited to the individual's account. Therefore, the amount in box 1 may or may not equal checks actually received by you. Amounts in box 1 are reportable by recipients as interest income. However, interest income amounts may also increase your tax basis in the investment, which may provide additional amounts deductible as "theft losses" under the new IRS Ponzi-Scheme rules if you are a qualifying person and meet certain definitions under Revenue Procedure 2009-20 and Revenue Ruling 2009-9. This summary is intended to be basic information only, so please consult with your tax advisor about possible theft loss deductibility.

Please review this information and if you have any questions, please feel free to contact me.

Sincerely,

Tim Baugh, CPA