



June 21, 2005

Re: Impact of IRS Circular 230 Written Advice Standards

To Our Clients:

We are writing to inform you of how our correspondence with you (including e-mails) will be affected by new IRS regulations governing tax practitioners. The new rules in effect require us to add certain standard language to many of our letters, memos, e-mails, and other correspondence concerning federal tax matters. Such matters include, for example, personal and business income taxation and planning, transaction tax planning and estate tax planning.

Although the specific wording may vary depending on the circumstances, you can expect to see notices similar to the following:

IRS regulations require us to advise you that, unless otherwise specifically noted, any tax advice included in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding U.S. Federal tax-related penalties or (ii) promoting, marketing or recommending to another party any tax-related matter addressed herein.

The new rules require such notices to be “prominently disclosed,” i.e., “readily apparent” to the reader. The notice must be in a separate section (but not in a footnote) of the correspondence. The typeface used must be at least the same size as the typeface used in any discussion of facts or law.

Please be assured that this new policy does not reflect any decrease in the quality of our services or the amount of thought we put into our correspondence with you. We are adopting this policy as part of our effort to avoid fee increases, which many tax professionals believe will be the inevitable result of the new rules. Please contact our office if you would like to receive more detailed information about the new rules or if you have any questions or concerns.

Very truly yours,

Barker Viggato, LLP

Barker Viggato, LLP
Certified Public Accountants