

Department of the Treasury

Date of this Letter: JUN 09 2010

INTERNAL REVENUE SERVICE
AMC-Stop 880
PO Box 30834
Memphis, TN 38130-0834

Person to Contact:
Beverly
Employee #:49-0205
Phone#:(901) EXT.
06:00am-02:30pm Mon-Fri

Taxpayer ID#:
Offer Number:1000754875

Michael Melanoma
1414 Mockingbird Lane
POLLOCK PINES, CA 95726

Dear Mr. & Mrs. Melanoma

We have accepted your offer in compromise signed and dated by you on 03/18/2010. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise and Form 2261-C, Collateral Agreement.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years or the period of time payments are being made on the offer, whichever is longer. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2010 or for earlier tax years. This includes refunds you receive in 2011 for any overpayments you made toward tax year 2010 or toward earlier tax years. The Notice of Federal Tax Lien will be released when the offer amount is paid in full.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 77
Memphis, TN 38101-0077

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

continued on next page

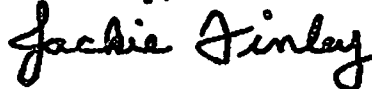
If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. If the offer is defaulted, the original tax including all penalties and interest will be due. After issuance of the notice the Internal Revenue Service may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File suit or levy to collect the original amount of the tax liability.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Jacqueline S. Finley
Offer Examiner Manager

Enclosure
cc:POA

SB Letter 673 (AOIC) (1-2007)