

JAN 10 2007

J. Michael Wakefield
11874 Charlton Road
Madera, CA 93638

January 8, 2007

Mr. John Slater
Slater Moffat Assoc. LLP.
6795 N. Palm Ave.
Fresno, CA 93704

Mr. Slater,

A letter was sent to you on December 7, 2006. I have not received a response from you nor from any other board member on the Huntington Lake Volunteer Fire Department.

This letter is to inform you that H.L.V.F.D. is in non-compliance of Department of the Internal Revenue Services (I.R.S.) regulations governing the disclosure of tax returns for tax exempt organizations. I have given you the 30 days to respond.

The fine by the I.R.S. to H.L.V.F.D. would be \$20.00 per day up to \$10,000.00. I also have the right to just walk into the accounting office for H.L.V.F.D. and request a copy of the returns, to be furnished the same day. I don't think this is necessary.

At the same time that I file a non-compliance request with the I.R.S. , I will also request an inquiry be made by the "Secretary of State" of the "State of California" suggesting possible improprieties within the H.L.V.F.D. organization. The "Secretary of State" controls California Corporations, as I'm sure you know. The I.R.S. controls the 501(C) status.

I will not file any papers until January 19th to give you time to reconsider my letter of December 7, 2006

Respectfully,



J. Michael Wakefield
Cabin Owner ULC#9