

Department of the Treasury

Internal Revenue Service  
Centralized OIC  
PO Box 9011  
Holtsville, NY 11742

Date of this Letter:

MAY 18 2011

Person to Contact:  
P. Schiavo  
Employee #:009601  
Phone#:(631)  
Taxpayer ID#:  
Taxpayer Name:  
Michael Melanoma

Offer Number:1000867016

JOHN C ROGERS  
4440 PGA BLVD STE 600  
PALM BEACH GARDENS,, FL 33410

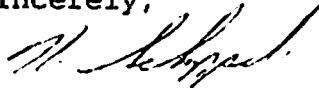
Dear Mr. Rogers,

Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on line 7 of Form 2848, Power of Attorney and Declaration of Representative, or on line 4 or 5 of Form 8821, Tax Information Authorization.

If no copy of the correspondence sent to your client is attached, the issue involves tax information you are not entitled to receive based on the Form 2848 or Form 8821 on file. Please consult your client for additional information.

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,



Mr. K Schuppert  
Offer Manager

cc: Taxpayer

Letter POA(AOIC)

Department of the Treasury

Date of this Letter: MAY 18 2011

Internal Revenue Service  
Centralized OIC  
PO Box 9011  
Holtsville, NY 11742

Person to Contact:  
P. Schiavo  
Employee #:009601  
Phone#:(631) EXT.  
08:00am-08:00pm Mon-Fri

Taxpayer ID#:  
Offer Number:1000867016

Michael Melanoma  
1414 Mockingbird Lane  
FT LAUDERDALE, FL 33304

Dear Mr. . . .

We have accepted your offer in compromise signed and dated by you on 03/11/2011. 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.

We have applied a total of \$600.00 as payments toward your accepted offered amount. The last payment received was for \$600.00 received on 03/21/2011.

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 2011 or for earlier tax years. This includes refunds you receive in 2012 for any overpayments you made toward tax year 2011 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/debit payment.

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

continued on next page

Please send all other correspondence to:

Internal Revenue Service  
PO Box 9006  
Holtsville, NY 11742-9006

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.

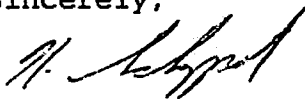
If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

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,



Mr. K Schuppert  
Offer Manager

Enclosure  
cc:POA

SB Letter 673(AOIC) (1-2007)