

*David J. Kaplan &
Associates, Ltd.*

Office: 410.356.3136
Fax: 888.856.3136

Post Office Box 366
Reisterstown, MD 21136

January 10, 2010

Dear Client:

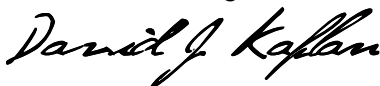
We are very pleased to inform you that this year marks our 15th consecutive year in providing accounting, income tax, consulting, management advisory and information system services to our clients. We started small in July of 1995 and only through the loyalty and commitment you have demonstrated has allowed us to reach this milestone.

Attached to this letter is an information sheet which explains our 2009 tax season e-File program. I also encourage you to visit our website at www.kaplantaxservices.com to download some helpful forms and worksheets which will assist you in identifying additional deductions and expenses that routinely are overlooked. To make the process of gathering and submitting your tax information as easy as possible, I am recommending the following steps as outlined below:

- 1) Gather your tax statements that you have received this year which typically include: W-2's from employer, 1099 Interest and Dividend statements, K-1's from any businesses entities that you own, Mortgage Interest and Property Tax statements as well as a summary of all of your Medical bills and Insurance premium payments.
- 2) Please fax, email, postal mail or drop off your information to our office. Our fax number (1.888.856.3136) is a national toll free fax line set up exclusively for your use. Should you decide to email your information the email address to use is taxinfo@kaplantaxservices.com. This is a secure email address.
- 3) Once we receive your information we will email you a notification confirming receipt of same (at the email address you provide) or contact you via telephone. Shortly thereafter we will follow-up with you to discuss the preliminary first draft of your tax returns prior to finalizing them.

Once again thank you very much for your business and I will look forward in working with you over the next several weeks in preparing your 2009 income tax returns.

With warmest regards,



David J. Kaplan
President/CEO

Enclosures