

April 09, 2008

Department of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0002

Re: TY2007 Return

Dear Sir/Madam:

Please find enclosed the original filing of my 2007 1040 individual tax return. Please note that I have enclosed an attached Form 4852, due to the fact that my payer continues to issue incorrect and erroneous 1099-R information returns.

My payer has incorrectly listed payment amounts in 7(B)1 and 7(B)2a. The amounts provided to you by my payer are in error and in dispute.

Because of the limited space available on the Form 4852, please read the enclosed document titled, "My Erroneous 1099-R".

Sincerely,

Forest L. Anderson

Enclosures

Label
(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning _____, 2007, ending _____, 20

Your first name and initial: **Forest L.** Last name: **Anderson**

If a joint return, spouse's first name and initial: _____ Last name: _____

Home address (number and street). If you have a P.O. box, see page 12. _____ Apt. no. **103**

_____ in address, see page 12.

OMB No. 1545-0074

Your social security number: _____

spouse's social security number: _____

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) **You** **Spouse**

Filing Status

Check only one box.

1 **Single** 4 **Head of household (with qualifying person).** (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

2 **Married filing jointly (even if only one had income)**

3 **Married filing separately.** Enter spouse's SSN above and full name here. ▶ _____

5 **Qualifying widow(er) with dependent child** (see page 14)

Exemptions

6a **Yourself.** If someone can claim you as a dependent, do not check box 6a

b **Spouse**

c **Dependents:**

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 15) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

If more than four dependents, see page 15.

d Total number of exemptions claimed Add numbers on lines above ▶ **1**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

| | | | | |
|-----|---|-----|--------|----|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 0 | 00 |
| 8a | Taxable interest. Attach Schedule B if required | 8a | 2,925 | 22 |
| b | Tax-exempt interest. Do not include on line 8a | 8b | | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | 1,741 | 10 |
| b | Qualified dividends (see page 19) | 9b | | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 20) | 10 | | |
| 11 | Alimony received | 11 | | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | | |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13 | -2,228 | 39 |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | | |
| 15a | IRA distributions | 15a | | |
| b | Taxable amount (see page 21) | 15b | | |
| 16a | Pensions and annuities | 16a | 0 | 00 |
| b | Taxable amount (see page 22) | 16b | 0 | 00 |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | | |
| 19 | Unemployment compensation | 19 | | |
| 20a | Social security benefits | 20a | | |
| b | Taxable amount (see page 24) | 20b | | |
| 21 | Other income. List type and amount (see page 24) | 21 | | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | 2,437 | 93 |

Adjusted Gross Income

| | | | | |
|-----|--|-----|-------|----|
| 23 | Educator expenses (see page 26) | 23 | | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | | |
| 26 | Moving expenses. Attach Form 3903 | 26 | | |
| 27 | One-half of self-employment tax. Attach Schedule SE | 27 | | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| 29 | Self-employed health insurance deduction (see page 26) | 29 | | |
| 30 | Penalty on early withdrawal of savings | 30 | | |
| 31a | Alimony paid | 31a | | |
| b | Recipient's SSN ▶ _____ | | | |
| 32 | IRA deduction (see page 27) | 32 | | |
| 33 | Student loan interest deduction (see page 30) | 33 | | |
| 34 | Tuition and fees deduction. Attach Form 8917 | 34 | | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | | |
| 36 | Add lines 23 through 31a and 32 through 35 | 36 | 0 | 00 |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 2,437 | 93 |

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widower, \$10,700

Head of household, \$7,850

| | | | | |
|-----|--|----|-------|----|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 2,437 | 93 |
| 39a | Check <input checked="" type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a | 1 | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b <input type="checkbox"/> | | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 6,650 | 00 |
| 41 | Subtract line 40 from line 38 | 41 | 0 | 00 |
| 42 | If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33 | 42 | 3,400 | 00 |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 0 | 00 |
| 44 | Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889 | 44 | 0 | 00 |
| 45 | Alternative minimum tax (see page 35). Attach Form 6251 | 45 | | |
| 46 | Add lines 44 and 45 | 46 | 0 | 00 |
| 47 | Credit for child and dependent care expenses. Attach Form 2441 | 47 | | |
| 48 | Credit for the elderly or the disabled. Attach Schedule R | 48 | | |
| 49 | Education credits. Attach Form 8863 | 49 | | |
| 50 | Residential energy credits. Attach Form 5695 | 50 | | |
| 51 | Foreign tax credit. Attach Form 1116 if required | 51 | | |
| 52 | Child tax credit (see page 39). Attach Form 8901 if required | 52 | | |
| 53 | Retirement savings contributions credit. Attach Form 8880 | 53 | | |
| 54 | Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839 | 54 | | |
| 55 | Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form | 55 | | |
| 56 | Add lines 47 through 55. These are your total credits | 56 | 0 | 00 |
| 57 | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- | 57 | 0 | 00 |

Other Taxes

| | | | | |
|----|---|----|---|----|
| 58 | Self-employment tax. Attach Schedule SE | 58 | | |
| 59 | Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919 | 59 | | |
| 60 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 60 | | |
| 61 | Advance earned income credit payments from Form(s) W-2, box 9 | 61 | | |
| 62 | Household employment taxes. Attach Schedule H | 62 | | |
| 63 | Add lines 57 through 62. This is your total tax | 63 | 0 | 00 |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | | |
|-----|---|-----|---|----|
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 0 | 00 |
| 65 | 2007 estimated tax payments and amount applied from 2006 return | 65 | | |
| 66a | Earned income credit (EIC) | 66a | | |
| b | Nontaxable combat pay election ▶ 66b | | | |
| 67 | Excess social security and tier 1 RRTA tax withheld (see page 59) | 67 | | |
| 68 | Additional child tax credit. Attach Form 8812 | 68 | | |
| 69 | Amount paid with request for extension to file (see page 59) | 69 | | |
| 70 | Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8825 | 70 | | |
| 71 | Refundable credit for prior year minimum tax from Form 8801, line 27 | 71 | | |
| 72 | Add lines 64, 65, 66a, and 67 through 71. These are your total payments | 72 | 0 | 00 |

Refund

Direct deposit? See page 59 and 18 in 74b, 74c, and 74d, or Form 8888.

| | | | | |
|-----|---|-----|--|--|
| 73 | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid | 73 | | |
| 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 74a | | |
| b | Routing number <input type="text"/> | | | |
| c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| d | Account number <input type="text"/> | | | |
| 75 | Amount of line 73 you want applied to your 2008 estimated tax ▶ | 75 | | |

Amount You Owe

| | | | | |
|----|---|----|---|----|
| 76 | Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60 ▶ | 76 | 0 | 00 |
| 77 | Estimated tax penalty (see page 61) | 77 | | |

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? Yes. Complete the following. No

Designee's name ▶ Phone no. ▶ () Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Retired

Joint return? See page 13. Keep a copy

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Your social security number

Forest L. Anderson

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|--------------------------------------|----------------------------------|--|--|---|
| 1 | | | | | |
| 2 Enter your short-term totals, if any, from Schedule D-1, line 2 | | | | | |
| 3 Total short-term sales price amounts. Add lines 1 and 2 in column (d) | | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | | |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions | | | | | () |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) | | | | | 0 00 |

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|--------------------------------------|----------------------------------|--|--|---|
| 8 American Strategic Income Portfolio Inc III | 06/20/96 | 11/06/07 | 24,366 13 | 26,594 52 | -2,228 39 |
| 9 Enter your long-term totals, if any, from Schedule D-1, line 9 | | | | | 0 00 |
| 10 Total long-term sales price amounts. Add lines 8 and 9 in column (d) | | | 24,366 13 | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | | 0 00 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | | 0 00 |
| 13 Capital gain distributions. See page D-2 of the instructions | | | | | 0 00 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions | | | | | (0 00) |
| 15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back | | | | | -2,228 39 |

Part III Summary

| | | | |
|---|-----------|----------|------|
| 16 Combine lines 7 and 15 and enter the result. | 16 | -2,228 | 39 |
| <p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. | | | |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | | |
| <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p> | 18 | | |
| <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> | 19 | | |
| <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> | | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <p>• The loss on line 16 or</p> <p>• (\$3,000), or if married filing separately, (\$1,500) }</p> | 21 | (-2,228 | 39) |
| <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> | | | |
| <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | | | |

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Type or print your first name and middle initial.
Forest L.

Last name
Anderson

2 Social security number (SSN)

3 Address

4 Enter year in space provided and check one box. For the tax year ending December 31, 2007, I have been unable to obtain (or have received an incorrect) Form W-2 OR Form 1099-R.

I hereby notify the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code

FPPA 5290 DTC Parkway, Suite 100 Greenwood Village, CO 80111-2721

6 Employer's or payer's identification number (if known)
74-2075196

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

| | | | |
|---------------------------------------|-------|--------------------------------|-------|
| a Wages, tips, and other compensation | _____ | g State income tax withheld | _____ |
| b Social security wages | _____ | (Name of state) | _____ |
| c Medicare wages and tips | _____ | h Local income tax withheld | _____ |
| d Advance EIC payment | _____ | (Name of locality) | _____ |
| e Social security tips | _____ | i Social security tax withheld | _____ |
| f Federal income tax withheld | _____ | j Medicare tax withheld | _____ |

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

| | | | | | |
|---------------------------------|--------------------------|---|-------------------------------|-------|---|
| a Gross distribution | _____ | 0 | f Federal income tax withheld | _____ | 0 |
| b Taxable amount | _____ | 0 | g State income tax withheld | _____ | 0 |
| c Taxable amount not determined | <input type="checkbox"/> | | h Local income tax withheld | _____ | 0 |
| d Total distribution | _____ | | i Employee contributions | _____ | 0 |
| e Capital gain (included in 8b) | _____ | 0 | j Distribution codes | _____ | 7 |

9 How did you determine the amounts on lines 7 and 8 above? **Payer on line 5 provided records and the statutory language behind IRC 6041, 401. Payer incorrectly reported amounts in 8(a) and 8(b). The amounts reported by my payer are in error and in dispute. Said payer and I have had NO IRC 6041 transactions in 2007.**

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
Notified my payer. Please read the enclosed document titled "My Erroneous 1099-R."

Sign Here

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶

Date ▶ 04-09-2008

My Erroneous 1099-R

Quote from FPPA web site: http://fppaco.org/crs/crs_title31_art305.htm

(9) All benefits paid from an old hire pension fund shall be distributed in accordance with the requirements of section 401 (a) (9) of the internal revenue code and the regulations promulgated under that section.

- (a) The life expectancy of an old hire member, the member's spouse, or the members beneficiary shall not be recalculated after the initial determination of the amount of benefits that are payable.
- (b) If an old hire member dies before the distribution of the member's benefits has begun, distributions to beneficiaries must begin no later than December 31 of the calendar year immediately following the calendar year in which the member died.
- (c) The amount of an annuity paid to an old hire member's beneficiary may not exceed the maximum determined under the incidental death benefit requirement of the internal revenue code.

-
1. The 1099-R issuing Retirement trust is NOT a 401(a) trust.
 2. The payer trust does not meet the following requirement: "It must be created or organized in the United States, as defined in section 7701(a) (9)."
[Section 7701 United State Code]
[Title 26-INTERNAL REVENUE CODE]
[SUBTITLE F- PROCEDURE AND ADMINISTRATION]
[CHAPTER 79 – DEFINITIONS]
[U.S. Code: Title 26: Section 7701(a) (9)]
 3. An error of classification has occurred.
 4. **401(a) Trust classification errors:**
 - a] Errors of classification were first made by the contributor and fund trustee.
 - b] They erred by believing the fund qualified under 1.401-1(3) (i).
[Code of Federal Regulations]
[Title 26, Volume 5]
[Revised as of April 1, 2003]
[CITE: 26CFR1.401-1]
 5. Since it is NOT a 401(a) trust, it must be considered an ordinary investment fund and NOT a retirement plan fund. As such, contributions are mere investments and NOT contributions into a retirement plan.
 6. **1099 Error**
 - a] The trust classification error next compounded into the issuance of my 1099-R information return.¹
 - b] The trustee erred in belief the fund trust was a 401(a) trust, then based upon that error assumed it needed to issue a 1099 in accordance with 6047 and 6041.

¹ And thousands of others. Since April 8, 1978 when FPPA was created, all of the 1099-R information returns issued by the FPPA for "Old Hire" Police and Fire retiree's in Colorado are erroneous and never should have been issued.

- c] The payer trust is NOT:
 - A 401(a) trust.
 - “Trade or Business” as defined in 7701.
 - “Trade or Business” under 1.6041-1.

7. Conclusion:

Those erroneous assumptions, now exposed, justified my refuting and correcting my 1099-R with an IRS designated Form 4852.

- 6041. Information at source [Code of Federal Regulations]

[Title 26, Volume 13]

[Revised as of April 1, 2003]

[CITE: 26CFR1.6041-1]

[Page 208-213]

Procedure and Administration—Table of Contents

Sec. 1.6041-1 Return of information as to payments of \$600 or more.

- 6041. Information at source U.S. Code as of: 01/22/02

UNITED STATES CODE

TITLE 26 – INTERNAL REVENUE CODE

SUBTITLE F – PROCEDURE AND ADMINISTRATION

CHAPTER 61 – INFORMATION AND RETURNS

SUBCHAPTER A – RETURNS AND RECORDS

PART III – INFORMATION RETURNS

SUBPART B – INFORMATION CONCERNING TRANSACTIONS

WITH OTHER PERSONS

- 6047. Information relating to certain trusts and annuity plans

TITLE 26 – INTERNAL REVENUE CODE

SUBTITLE F – PROCEDURE AND ADMINISTRATION

CHAPTER 61 – INFORMATION AND RETURNS

SUBCHAPTER A – RETURNS AND RECORDS

PART III – INFORMATION RETURNS

SUBPART B - INFORMATION CONCERNING TRANSACTIONS

WITH OTHER PERSONS

AFFIDAVIT OF MAILING

I, Forest Lee Anderson, being duly sworn upon my oath, state and depose as follows:

1. I am at least 18 years old and competent to testify to the facts stated herein based on my knowledge.
2. The following documents were enclosed in the envelope addressed to Department of the Treasury, Internal Revenue Service Center, Fresno, CA 93888-0002 and mailed on 04 / 10 / 2008 by certified mail with return receipt #7007 0710 0005 5198 8637.


Date 04/10/08 Signed 
 Forest L. Anderson

| | | |
|----------------------|-----------------|---------|
| Affidavit of mailing | Dated 4-10-2008 | 1 page |
| Letter | Dated 4-09-2008 | 1 page |
| Form 1040 | Dated 4-09-2008 | 2 pages |
| Schedule B | | 1 page |
| Schedule D | | 2 pages |
| Form 4852 | Dated 4-09-2008 | 1 page |
| My Erroneous 1099-R | | 2 pages |

Subscribed and sworn before me this tenth day of April 2008.

County of Adams)
 State of Colorado)




 Notary Public

My commission expires: 02/07/2011