

**John M.
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CERTIFIED PUBLIC ACCOUNTANTS

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Dear Client,

I always try to have some theme or interesting idea in the year end tax organizer package. Last year there was a little smiling sun representing hope for better times ahead for all. I think most of us can say that we are better off today than a year ago and hence the sunshine yellow colored folders. On a personal note, it has been a very good year:

- My younger son Christopher entered the Moore School of Business (freshman) at the University of South Carolina.
- My older son Bradford was accepted into the Smith School of Business (junior) at the University of Maryland.
- My wife did not trade me in during "Cash for Clunkers", and we will celebrate 25 years of marriage this spring.
- My wife and I commenced construction of our "home away from home" on an island in Savannah Georgia (with lots of golf of course).

All of that, and improvements in the economy. The recovery is expected to be slow; let's hope it is steady and long lasting. None of us want any sort of roller coaster ride. Take a look at the enclosed "what a difference a year makes"

There are large dollars of tax credits available for energy credits as well as an extended, and enhanced home credit. See page Q-3 in the question section of the organizer as well as the enclosed "New This Year" sheet for what information we need if you qualify for a credit.

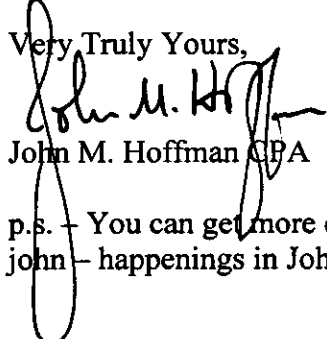
Also there is a special deduction (this year only) for sales tax on the purchase of a new automobile. See page Q-2 and "New This Year" for detailed information.

We keep putting new and improved material on the website – don't hesitate to visit – it is free – www.hoff-man.com.

New this year – the question section of the organizer package is custom written by me rather than the generic one from the tax software. We think it is more user friendly and effective as well. Don't forget to read, sign, and return the engagement letter with your materials.

As always, the opportunity to be of service is greatly appreciated. We look forward to hearing from you to complete your 2009 income tax returns.

Very Truly Yours,

 CPA
John M. Hoffman CPA

p.s. – You can get more details on the Georgia home in the website – click on info about the firm – john – happenings in John's personal life....