



June 5, 2002

Warren L. Baker, Jr.  
205 Primrose Lane  
Fairview Heights, Illinois 62208

**FILE COPY**

Re: Baker v. IRS

Dear Mr. Baker:

It has been a pleasure visiting with you recently. During our several conversations, we have been discussing how the National Association of State Farm Agents, Inc. (NASFA) can, essentially, take over your ongoing case in Tax Court. A decision was rendered in that case on May 28<sup>th</sup> and is found at 118 T.C. No.28. NASFA would like to prosecute an appeal on your behalf. You would like to incur no further liability with regard to this tax matter. Therefore, NASFA would agree with you as follows.

1. NASFA would undertake to prosecute an appeal of the case Warren Baker v. IRS currently found at 118 T.C. No.28. NASFA would be responsible for all of the filings with the appropriate Court. You would relinquish control of the case. NASFA would have full right to prosecute the case or abandon it as it sees fit.
2. NASFA would agree to pay your taxes, penalties and interest which arise as a result of this case. Currently, that amount as found by the Tax Court is \$2,519.00 in taxes.
3. You agree to terminate the services of your current attorney Thomas O'Rourke and further agree to the use of NASFA's attorney David Haga. The retention of the attorney and legal decisions made with regard to this case pass to NASFA and its attorneys. You agree to relinquish all control with regard to any manner concerning this case. NASFA in turn, agrees to reimburse you for any taxes, penalties or interest.

Could you please sign the bottom of this letter and return it to me. NASFA will issue a check to you right away for the current taxes. As the interest and penalties come due, NASFA has the right to negotiate those and further promises to pay them on your behalf.

Very truly yours,

Bob Lamphier, NASFA President

\_\_\_\_\_  
Warren L. Baker, Jr.

Dated: \_\_\_\_\_