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FEINDO OROLO

Waterstone Homeowners Association, Inc. 630 N. Denning Drive Winter Park, FL 32789

October 16, 2009

SENT BY FACSIMILE

Division of Corporations
Amendment Section

RE: Doc #: N02000008695

To Whom It May Concern:

As per our conversation this morning, please find attached State of Florida Division of Corporations cover page from www.sunbiz.org detail page for the above-mentioned company and the letter from the Department of Treasury.

The board of the Association was just informed that the Federal Identification Number (FEIN) being used by our Association is erroneous. The Internal Revenue Service (IRS) has provided us with documentation of the correct FEIN. The address that the IRS has on record is not updated but we will be taking the appropriate measures with them to correct that information. The address the Division of Corporations has is correct.

Please correct this FEIN, only, on the records for the Division so that future filings may match with the past records.

WRONG FEIN: 65-0326491 CORRECT FEIN: 65-1218388

Your time and assistance is appreciated. If any questions arise, please feel free to contact me directly at the my number: (407) 538-0310 or in writing at the above address.

Sincerely

Joylyhile M. Avilcs

Treasurer

Ogden, UT 84201

IRS

Department of the Treasury

Internal Revenue Service

No.8205 8016205757 P.001

In reply refer to: Oct 16, 2009

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LTR 147C

65-1218388

WATERSTONE HOMEOWNERS ASSOCIATION INC. 1750 W BROADWAY ST STE 220 OVIEDO FL 32765-9618 706

Taxpayer Identification Number: 65-1218388

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of October 16th, 2009.

Your Employer Identification Number (EIN) is 65-1218388. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely.

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Customer Service Representative