

RACHLIN, SAUNDERS & ASSOCIATES
Accounting & Tax Services

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February 6, 2009

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

To Whom It May Concern:

We are the accountants for *Bernard W. Segall, D.M.D., P.A.* and are writing to you on their behalf.

Please accept this letter, along with the Corporate Reinstatement application as formal notice of change of address for *Bernard W. Segall, D.M.D., P.A.* The address filed with the state had been incorrect since 1993, and subsequently they have not received notices requesting they file annual reports through 2008. The correct address as shown on the application of Corporate Reinstatement is as follows:

2601 S. Bayshore Drive, Ste # 760
Miami, FL 33133

We have enclosed a check for the fee, please waive all penalties associated with this miscommunication.

Regards,



Geno Saunders
Rachlin, Saunders & Associates