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April 22, 2011

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

Re:

Taxpayer:

Silver Sands Beach & Racquet Club Condo Assoc I

TIN:

59-2299258

Gentlemen:

758993

We have determined that the EIN listed for Silver Sands Beach and Racquet Club Condominium Association, Inc. is incorrect. The FEI Number listed on www.sunbiz.org currently is 59-2095817 (see attached). However, after recent discussions with the Internal Revenue Service, we have determined that this number belongs to the entity Silver Sands Development Corporation. The correct FEIN for Silver Sands Beach and Racquet Club Condominium Association, Inc. I is 59-2299258. This is the number that has been used for the tax returns filed for the Association and matches the name and EIN in the IRS database. Please update your records to reflect the correct FEI number for Silver Sands Beach & Racquet Club Condo Association I to 59-2095817.

Thank you for your attention in this matter.

Respectfully submitted,

Stephen D. Spangler, CP4

Patriner

Enclosure