

# 761181

**MEMORANDUM**

TO: Florida Secretary of State (Fax: 904-487-6015)  
FROM: Charles Loeser (Fax: 219-232-5123) *cl*  
(Telephone No.: 219-235-4000)  
DATE: 2/14/97  
SUBJ: Lake Pointe Woods, Inc. (FEI No. 59-2164885)

In reviewing the Non-profit Corporation Annual Report filed for this corporation for 1997, I have noticed that a mistake was made in indicating that the corporation has liability for intangible tax under Section 199.032, Florida Statutes. In fact, the corporation is exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code, and therefore is exempt from intangible tax under Section 199.032 pursuant to Section 199.183(2)(c)2, Florida Statutes.

CML/rw

Attachment

SCC  
2/14/97