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**From:** Nola Sayne [nsayne@bldrs.com]  
**Sent:** Wednesday, June 16, 2010 3:04 PM  
**To:** CorpAddressChange  
**Subject:** FEIN Change/Vinings Insurance Group  
**Attachments:** 2010 FL Letter Regarding VIC FEIN Change.pdf

To Whom it May Concern:

What do we have to do to change our FEIN with the SOS?

Thank you,

**Nola Sayne**

Builders Insurance Group | 2410 Paces Ferry Road | Suite 300 | Atlanta, GA 30339  
Phone 678.309.4163 | Fax 678.631.3403  
www.bldrs.com

835827



June 16, 2010

State of Florida  
Florida Office of Insurance Regulation  
Attn: Wendy Vincent  
200 East Gains Street, Ste. 212.4  
Tallahassee, FL 32399-0329

**RE: NAIC # 16632 - Vinings Insurance Company FEIN Change**

Dear Ms. Vincent:

This letter provides the additional information you requested regarding Vinings Insurance Company's (Company) FEIN change. Please process this change with the Florida Office of Insurance Regulation (OIR).

Issue: Prior to 2009, the Company reported all financial information under FEIN 56-0773500. During 2009, the Internal Revenue Service (IRS) issued LTR 147C stating that the Company's FEIN of record is 90-0251409 and should be used on all business documents. A copy of this letter was provided to all regulatory and state insurance departments when filing the 2009 annual statement and premium tax returns.

Additional background requested: The Company was acquired in 2004 and the name changed from Tyvola Insurance Company to Vinings Insurance Company. Upon acquisition, the Company did not request a new FEIN and continued to use the original FEIN 56-0773500 issued by the IRS to Tyvola.

During 2009, the Company received inquiries from various banking institutions regarding an inconsistency in the FEIN of record. The Company contacted the IRS in October 2009 for clarification and resolution. In response, it was explained that the IRS assigned 90-0251409 as the FEIN of record subsequent to the acquisition and name change that occurred in 2004. Pursuant to this conversation, the IRS issued LTR 147C to the Company as authority to change the FEIN of record on all legal documents. The Company is part of a group of companies filing a consolidated tax return with the IRS rather than a stand-alone tax return. Since the Company has had no independent federal tax payment requirements, the IRS never notified the Company of the FEIN inconsistency.

Conclusion: IRS LTR 147C (copy enclosed) provides substantive authority to process all Company data using the corrected FEIN 90-0251409.

Your cooperation in facilitating this change is greatly appreciated. If you have any further questions, please contact me via the information below.

Sincerely,

A handwritten signature in cursive script that reads 'Cheryl C. Sorensen'.

**Cheryl C. Sorensen**  
Accounting Manager  
Vinings Insurance Company  
678-322-1306 (phone)  
678-631-1399 (fax)  
[csorensen@bldrs.com](mailto:csorensen@bldrs.com)



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201

In reply refer to: 0441344156  
Dec 09, 2009 LTR 147C  
90-0251409

VININGS INSURANCE COMPANY  
2410 PACES FERRY RD SE SIE 300  
ATLANTA GA 30339-1802 759

Taxpayer Identification Number: 90-0251409

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of December 9th, 2009.

Your Employer Identification Number (EIN) is 90-0251409. 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,

*Amanda Hughes*

AMANDA HUGHES  
0144154  
Customer Service Representative