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Aries Aviation Consulting, LLC %Mark D. Lehmann
7105 Harmony Square Drive S
Saint Cloud, FL 34773
407-738-1634
ariesaviation@yahoo.com

February 26, 2010

Florida Department of State Division of Corporations PO Box 6327 Tallahassee, FL 32314

RE: Aries Aviation Consulting, LLC Document # L09000042800 S-Corporation Election

Dear Sir/Madam:

Please find and record the enclosed "Notice of Acceptance as an S Corporation", as issued on July 13, 2009 by IRS, to be effective May 1, 2009.

Please also note the EIN: 26-4796649.

Please be advised that it was an oversight on my part in not having submitted this document to your office earlier, and that Aries Aviation Consulting, LLC will be filing its tax returns for the 2009 tax year as an S Corporation.

Thank you in advance for your assistance.

Sincerely,

Mark Lehmann

MGRM

Encl.

Cc: Florida Department of Revenue 5050 West Tennessee Street Tallahassee, FL 32399-0100

Department of the Treasury Internal Revenue Service CINCINNATI OH 45999-0038

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For assistance, call: 1-800-829-0115

Notice Number: CP261 Date: July 13, 2009

Taxpayer Identification Number:

26-4796649 Tax Form: Tax Period:

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ARIES AVIATION CONSULTING LLC MARK LEHMANN 7105 HARMONY SQUARE DR S SAINT CLOUD

Notice of Acceptance as an S Corporation

We have accepted your election to be treated as an S corporation beginning May 1, 2009. Your accounting period will end in December.

We would also like to take this opportunity to inform you of your tax obligations related to the payment of compensation to shareholder-employees of S corporations.

When a shareholder-employee of an S corporation provides services to the S corporation, reasonable compensation generally needs to be paid. This compensation is subject to employment taxes.

Tax practitioners and subchapter S shareholders need to be aware that Revenue Ruling 74-44 states that the Internal Revenue Service (IRS) will re-characterize small business corporation dividends paid to shareholders as salary when such dividends are paid to the shareholders in lieu of reasonable compensation for services.

The IRS may also re-characterize distributions other than dividend distributions as salary. This position has been supported in several recent court decisions.

If you have any questions about this notice or the action we have taken, please call us at the telephone number listed above. If you prefer, you may write to us at the address shown at the top of this notice. If you write to us, please provide your telephone number and the most convenient time for us to call so we can resolve your inquiry. Please return the bottom part of this notice to help us identify your case.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)