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Jul 02, 2007 8:00 am
Secretary of State
04-17-2007 90233 014 ****61.25

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DOCUMENT # N05000010020 1. Erdiy Name THE RIVERFRONT DECLARANT INC.						
	e at Business LL AVE., STE. 700	Mailing Address 848 BRICKELL AVE., 5	TE. 700	- .		
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2. Principal Place of Business - No P.O. Box # 3. Suite. Apr. #, etc. City & State		3. Mailing Address). Mailing Address			
		Surie, Api. F, etc. Cily & State		03082007 Chg-NP CR2E037 (12/06) 4. FEI Number 26-025 6916 Noi Applied For Noi Applied For		
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41.1041.14	6. Name and Address of Current F		Name	7. Name and Address	of New Registered Agent	
MURAI, WALD, BIÒNDO, MORENO & I TWO ALHAMBRA PLAZA, PH 1B CORAL GABLES, FL 33134		OUTIN, PA	Street Address	ss (P.O. Box Number is Not	Acceptable)	
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		City		FL Zip Code State of Florids, I am familiar with, and acce		
	Filing Fee is \$61.25 Due by May 1, 2007 OFFICERS AND DIR	Trust Fund (mpaign Financing Contribution.	\$5.00 May Be Added to Fees	Make check payable to Florida Department of State	
ID. IIISE	MGR	☐ Deline	11.	AUDITIONS/CHANGES	O OFFICERS AND DIRECTORS IN 10	
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IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
P.O. BOX 9003
HOLTSVILLE NY 11742-9003

ATTACHMENT 66019950 HV0>500010020

Date of this notice: 06-05-2007

Employer Identification Number: 26-0256916

Form: SS-4

Number of this natice: CP 575 A

For assistance you may call us at 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB OF THIS NOTICE.

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RIVERFRONT DECLARANT INC 848 BRICKELL AVENUE SUITE 700 MIAMI FL 33131

003223

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 26-0256916. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label we provided. If this isn't possible, it is very important that you use your EIN and complete name and address exactly as shown above on all federal tax forms, payments and related correspondence. Any variation may cause a delay in processing, result in incorrect information in your account or even cause you to be assigned more than one EIN. If the information isn't correct as shown above, please correct it using tear off stub from this notice and return it to us so we can correct your account.

Based on the information from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1320

05/31/2007

After our review of your information, we have determined that you are delinquent for the tax period(s) dating as far back as 2005. Please file your return(s) by 06-20-2007. Penalties and interest will continue to accumulate from the due date of the return(s) until it is filed. If you were not in business or did not hire any employees for the tax period(s) in question, please file the return(s) showing you have no liabilities. If you need tax forms, you can call 1-800-829-3676 or you can download the forms from the IRS Web site at www.irs.gov.

If you have questions about the form(s) or the due dates(s) shown, you can call or write to us at the phone number or address at the top of the first page of this letter. If you need help in determining what your tax year is, see Publication 536, Accounting Periods and Methods, available at your local IRS office or you can download this Publication from our Web site at www.irs.gov.

We assigned you a tax classification based on information obained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination on your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1,2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue.)

ATTACHMENT

(IRS USE ONLY) 575A

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Your application for an EIN indicates that you intend to elect to file your return as an 1120-S. An election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

The Internal Revenue Service has also identified several mistakes commonly made S corporations and their shareholders. Please review them and call us at 1-800-829-1040 if you have any questions.

- Losses in Excess of Basis Pursuant to Internal Revenue Code (IRC) section 1366, a shareholder in an S corporation may not deduct S corporation losses in excess of their basis in stock and/or debt. Each shareholder's stock basis and debt (loans from shareholders) basis should be computed annually.
- * Taxable Distributions Pursuant to IRC section 1368, distribution to shareholders in excess of stock basis are generally taxable.
- * Gain on Repayment of Loans from Shareholders where the shareholder previously used debt basis to absorb S corporation losses, subsequent repayments on the loans are generally taxable.

- * Compensation to Shareholder If the shareholders performing services for the S corporation, be careful not to improperly classify the compensation as payments other than salary (examples: excessive rent, or distributions) in order to avoid employment taxes.
- * Fringe Benefits Certain fringe benefits paid on behalf of a shareholder who owns more than 2% of the stock (or shareholder's family) are taxable. Examples include certain accident, health, and life insurance premiums, meals and lodging, and certain cafeteria plan benefits.
- * Accrual of Expenses Due to Shareholders Pursuant to IRC section 267, an accrual basis corporation may not accrue and deduct expenses (such as rent) due to a cash basis shareholder until the amount is includible in the income of the shareholder (when paid).

 Keep this part for your records. CP 575 A (Rev. 1-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 A

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Your Telephone Number Best Time to Call DATE OF THIS NOTICE: 06-05-2007

() - EMPLOYER IDENTIFICATION NUMBER: 26-0256916
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
P.O. BOX 9003
HOLTSVILLE NY 11742-9003

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