

NO7 000011896

Student Financial Advisors, Inc.
240 N.W. 32nd Court
Oakland Park, FL 33309
954-401-1180

October 31, 2007

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

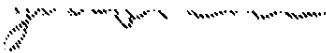
RE: Corporate Filing #60011445286

200113098102

To Whom It May Concern:

This letter is to verify that Student Financial Advisors, Inc. and Student Financial Advisors, LLC have the same director, Jennifer Greenfield, and are intended to be the same entity. Please process the application for Student Financial Advisors, Inc. accordingly. If you have any further questions, please do not hesitate to contact us.

Sincerely,



Jennifer Greenfield
President