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

May 14, 2010

To Whom It May Concern:

I am writing to you on behalf of my client Fantasia Restaurant Inc. (Document Number P07000020842.) We recently noticed that the EIN number is listed incorrectly. It should be 56-2641175. I am including a copy of a letter from The Internal Revenue Service that shows the correct number.

I thank you for your help in correcting this.

Sincerely,

Robert Ghini

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IRS USE ONLY

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For assistance, call:

1-800-829-0115

Taxpayer Identification Number:

56-2641175 Tax Form: Tax Period:



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FANTASIA RESTAURANT INC 14261 US HIGHWAY 1 33408-1405615 JUNO BEACH

Notice of Acceptance as an S Corporation

We have accepted your election to be treated as an S corporation beginning February 14, 2007. 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 <u>www.irs.gov</u>. (Access to this site will not provide you with your specific taxpayer account information.)