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EXAMINER

JUN 24 2010

FEI # update

Donald G. Foreman & Company, C.P.A. &
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June 21, 2010

To Whom It May Concern:

The Florida Department of Revenue requested **Eagle Atlantic Enterprises, Inc.** to contact the State of Florida regarding the matter stated below. A year has gone by and this matter has not been resolved and is causing fees to accrue with Eagle Atlantic Enterprises, Inc.

There have been issues with the Florida Department of Revenue regarding timely filing of Form 1120, and the extension for Form 1120. Issues have also been arising with late filing of unemployment reports. Enclosed is a letter regarding the filing of the UCT-6 for the 4th quarter of 2009, and the notice of delinquency letters sent by the Department of Revenue.

Eagle Atlantic Enterprises, Inc., FEIN#59-3256154, is the wrong FEIN# used for the business. The extension for the corporate tax return for Eagle Atlantic Enterprises, Inc. ID#59-3264820, which is the correct FEIN#, was filed on March 10, 2010. Attached is a copy of the extension.

The Department of Revenue does not have the correct Federal tax ID# that is associated with Eagle Atlantic Enterprises, Inc. This issue should have been resolved June 2, 2009, when a letter was faxed to the Department of Revenue to correct the Federal tax ID#. A letter was sent to the IRS regarding this matter as well. Please see attached letters.

Please waive any penalties associated with the filing of the Form 1120, and filing of unemployment reports associated with the incorrect FEIN# 59-3256154. The correct FEIN# for Eagle Atlantic Enterprises is #59-3264820. This FEIN# is associated with Business Partner# 1189149.

In Kindest Regards,

Donald G. Foreman CPA

Donald G. Foreman, C.P.A.