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E. DENNARD 8/20/10 MAIZEL & MAIZEL ACCOUNTANTS 8000 S W 117 Ave Ph-A Miami, Florida 33183

Phone: 305-279-4713 Fax: 305-279-4758 Email: maizel@bellsouth.net

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August 23, 2010

Florida Department of Revenue 5050 W Tennessee Street Tallahassee, Fl 32399-0120 Faxed To: 850-245-6897

RE: American Educators Inc.

65-0903015

We are the accountants for the above named corporation. This entity opened a new bank account and was told that the federal identification number on sunbiz.org was not the right number.

We are now asking the Department of Revenue to please correct the federal identification number to read 65-0903015 not 65-0903012.

Thank you in advance for your attention in this matter,

Robert Maizel