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October 1, 2009

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RE: Document Number: P99000043489
Name of Corporation: JAMES C. LIGMAN, P.A.

Dear Sir or Madam:

The FEI/EIN number listed for the above corporation is incorrect. The correct FEI/EIN number should be 65-0918340. Please make all appropriate changes.

Should you have any questions, please do not hesitate to contact the undersigned.

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Sincerely,


James C. Ligman, Esq.
jamesligman@bellsouth.net

JCL/at