

Internal Revenue Service
Director, Exempt Organizations

Date: May 3, 2001

Everglades College Inc
1500 NW 49th St
Fort Lauderdale, FL 33309

Department of the Treasury
P.O. Box 2508 - Room 4508
Cincinnati, Ohio 45201

Employer Identification Number:
65-0216638
Person to Contact - ID#: Mr. J. Jennewein 31-07208
Contact Telephone Numbers:
513-263-3643 Phone
513-263-3662 FAX
Response Due Date:
May 24, 2001

Dear Sir or Madam:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

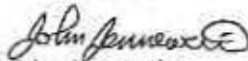
To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


John Jennewein
Exempt Organizations Specialist

Enclosure

Letter 1312 (DO)

Everglades College Inc.
83-0214638

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application. If we do not receive your complete response by the due date, we will close your case temporarily. If you submit your response within 90 days after your case has been closed, we will re-open it for processing and you will neither have to file a new application nor lose your user fee.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Please provide a numerical schedule showing the racial composition for (a) the student body, (b) faculty, and (c) administrative staff for two school years. Rev. Proc. 75-80 Section 5.01-1
2. Please provide a separate resolution signed by one of the officers that records will be maintained in accordance with Rev. Proc. 75-80.
3. The ad in which you submitted in the newspaper regarding "nondiscriminatory policy as to students" does not meet the required type size and points under RP 75-80, Section 4.03. Also, a notice published in the legal notice section or classified advertisements is not acceptable. (sec 4.03) Therefore, please provide a statement that the Everglades College, Inc. will comply with the requirements in RP 75-80, Section 4.03 in future newspaper advertisements.
4. Furnish a description of your organization's staff, their experience and/or qualifications for the functions, which they will perform. Also, please answer the following questions concerning your staff:
 - a. How will they be compensated for their services?
 - b. What amount of compensation will they receive and how was the amount determined?
 - c. What do their responsibilities include?
5. Will anyone on your board of directors receive any compensation (now in the future) for the duties they perform as a board member? If yes, how much and how was the amount determined?
6. Will anyone on your board of directors receive compensation for being employees of your organization? If yes, please describe their duties, how much they will receive and how the amount was determined.
7. Submit copies of any pertinent contracts or agreements. Show salaries paid to instructors or lecturers and how amounts of salaries are determined.

Everglades College Inc
65-6216638

8. State the standards or qualifications you use to select the faculty and teaching staff.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: John Jennewein
Room 4508

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: John Jennewein
Room 4508