

Internal Revenue Service
Director, Exempt Organizations

Date: June 26, 2001

Everglades College Inc
1500 Northwest 49th Street
Fort Lauderdale, FL 33309

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

Employer Identification Number:
59-1829662
Person to Contact - ID#:
Mr. J. Jennewein ID 31-07208
Contact Telephone Numbers:
513-263-3643 Phone
513-263-3662 FAX
Response Due Date:
July 10, 2001

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

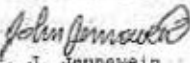
Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response. It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,


Mr. J. Jennewein
Exempt Organizations Specialist

Enclosure

Everglades College Inc
59-1829662

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. For each of the following please explain and specify the accounts:
 - a. Accounts Payable and Accrued Expenses please provide a detail explanation why there is a \$50,951.18 debit balance in this account?
 - b. If you have no loan or note agreements who is the loan with and what is the relationship for the Loan Payable of \$16,206.41 and please explain the terms and conditions of the loan?
 - c. Who is the Loans and Notes Receivable with and what is the relationship and please explain the terms and conditions of the loan?
 - d. Who is the Loan Receivable in the amount of \$1,655 with and what is the basis for the loan and please explain the terms and conditions of the Loan Receivable?
 - e. Why does you show an amount due to Keizer College for the amount of \$463.
 - f. If you have no management contracts or fees charged by Everglades Management, Inc explain why do you show an amount of \$8,232 due to them? If it is for services please explain the services and what the basis for the charge?

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR-CASE TO:

US Mail:

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

Street Address:

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