

Internal Revenue Service
Director, Exempt Organizations

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

Date: April 9, 2002

Employer Identification Number:
65-0216630
Person to Contact - ID#: Mr. J. Jennewein ID 31-07208
Contact Telephone Numbers:
513-263-3643 Phone
513-263-3662 FAX
Response Due Date:
April 23, 2002

Everglades College Inc
C/o Nick Jovanich Esq
Berger Davis & Singerman
350 E Las Olas Blvd Ste 100D
Fort Lauderdale, FL 33301

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.

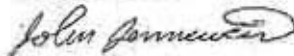
Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

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
65-0216638

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 1 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. The Memo of Understanding that you submitted indicates that Arthur Keiser paid \$10,000 (100 shares of stock \$10,000) for American Flyers College Inc. (AFC). The appraisal that you submitted indicates American Flyers College Inc. was worth \$325,000. It seems strange that Mr. Harrington would sell AFC for \$315,000 less than the appraised price. Please comment and explain.
2. Looking over the information submitted regarding your board and trustees you will need to choose one of the following options:
 - a. Expand your current Board of Directors by two individuals. The two new members must be unrelated individuals from current board of directors and should be selected from the community in which you serve.

Please submit the names and qualifications of the new board members, as well as a statement signed by each that they will take an active part in your operation.

OR

- b. Remove Arthur Keiser from the board of trustees.

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