

Sonny-S Boat Line, Inc. 599 Runkle Road Middle Bass, OH 43446

October 5, 2010

Ohio Department of Taxation R/E: No longer in water transportation business

To Whom It May Concern,

2011 DEC -S PM 2: 25
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Please note in our file that Sonny-S Boat Line, Inc. conducted no water transportation business in 2010. The vessel that we had been leasing has been leased to Island Service Company dba The Boardwalk of Put-in-Bay Ohio. The vessel lease is good until the end of 2015 and will be revisited at that time. In the interim Sonny-S Boat Line, Inc. will remain a viable Ohio corporation but will not be engaged in the water transportation business and should no longer be subject to water transportation taxes.

If you have any questions about any of this please feel free to contact me. This letter has been written at the request of a Mr. Keith Smith at the Ohio Department of Taxation and is intended to inform the Ohio Department of Taxation that Sonny-S Boat Line, Inc. is not engaged in the water transportation industry for the foreseeable future. Thank you for your time in this matter.

Sincerely,

John Schneider

President

Sonny-S Boat Line

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Technician Date Processed DEC 6 5 2011