Department of Treasury INTERNAL REVENUE SERVICE

PHILADELPHIA, PA 19114

Re:

Social Security # Form 1040 - Tax Year 200

Dear Sir or Madam:

This is to advise that is by definition a "statutory employee". He is a stockbroker, compensated by commissions, and incurs numerous expenses during the normal course of doing business, for which he is not reimbursed.

Sincerely,

Schedule STATUTORY Emphoyee QUALIFICATION