

**Tom Tamarkin
5545 El Camino Avenue
Carmichael, California 95608**

April 28, 2016

State of California Franchise Tax Board
P. O. Box 942857
Sacramento, California 94257-0511
Ref: USCL Corp FTB Entity Number 2424198

Gentlemen:

I am writing to you as past president and CEO of USCL Corporation, a State of Nevada Corporation who ceased its business operations in the 2010-11 time frame.

A State of CA tax bill has been sent to the above indicated return address regarding this company. It states an amount of \$184,868.82 is now owing the State of CA. A copy of said bill is enclosed herewith as exhibit "A." That is quite impossible and clearly in error.

The last Federal and State of CA (as a foreign corporation) tax return was filed for FY ending 2010 by the firm's then CPA and tax preparer, Jones, Mclevich, Glazer, a copy of which is enclosed hereto as Exhibit "B".

At the time USCL was a start-up technology based company. It had zero sales, zero product, and zero revenues. The company effectively went out of business and had (has) well over \$500,000 in private debt. In 2012 a private creditor obtained a judgment against the company for an approximate amount of \$188,000. Thereafter another private individual/creditor obtained a judgment for approximately \$150,000.

The company had (or has) no cash or assets at the time to pay down the debt obligation.

The State of Nevada revoked the USCL corporate Charter on 05/31/2013 because of past due fees to the State of NV as the company effectively went out of business. A copy of the State of NV status on the USCL corp is enclosed herewith as exhibit "C."

The company did not file for any federal bankruptcy chapter protection because it had no assets to protect, collect, and therefore no future distribution could take place. None of the individual private creditors attempted to put the firm in an involuntary bankruptcy chapter proceeding because there were no assets and no ability to collect amounts owed and legal expenses.

The last tax filing USCL was obligated to file was the FY ending 2010 as stated above. The company had no financial activity beyond that point and no revenues; thus there was no obligation to file any future returns with any state or federal tax authority.

The only obligation USCL has to the State of CA FTB would be for years covered in the enclosed filing and any prior years in which the company operated at a significant financial loss culminating with a Federal Loss Carry Forward at the time of over \$2.6 million dollars. The company never had any revenues or sales income and the losses related to shareholder paid in capital as equity from common shares. The company was a straight C corp. and no shareholders used the holdings for individual write-offs.

Kindly correct the California tax liability accordingly. As first stated above the \$184,868.82 liability is clearly a huge mistake and without any financial or legal basis or authority.

This letter would apply to any and all years after the 2009-10 return as properly filed and a copy of which is enclosed herewith as Exhibit "B." In other words, the company was defunct and has no filing obligation or ability to file after the above.

Thank you.

Tom Tamarkin



Past founder and president/CEO
USCL Corp (defunct and revoked)