Tom Tamarkin 5545 El Camino Avenue Carmichael, California 95608

June 20, 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 \$185,551.61 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.**

On April 28, 2016 I wrote the CA FTB. Enclosed is a copy of that letter as Exhibit "B" as well as a copy of the U.S. mail CRRR green card stamped by the CA FTB. That letter included relevant Income Tax Returns and the Nevada Corporation revocation. Again, to be clear, the company ceased business in 2010-11 due to sustained previous losses and no available cash or funding.

Kindly correct the California tax liability accordingly. As first stated above the \$185,551.61 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 filling obligation or ability to file after the above.

Thank you.

Tom Tamarkin

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