



**TITANIUM
CONSULTING, INC.**

3648 Crescent Park Blvd.
Orlando, Florida 32812

O. 407.582.0703

F. 407.582.0704

Internal Revenue Service
Attn: Judy Berkowitz
7850 SW 6th Court
Plantation, FL 33324-3202

January 8, 2006

Re: Sunshine Staff Leasing (59-2280930) & Professional Benefits Solutions (65-0991757)

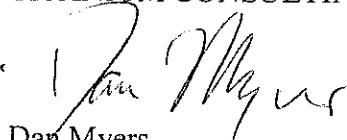
Dear Ms. Berkowitz,

Attached are 2 checks in the amount of \$170,000. Please apply one check to the outstanding trust fund taxes of Sunshine Staff Leasing and the other check to the trust fund taxes of Professional Benefits Solutions. Additionally, attached is a letter from Frank Amodeo with a summary outline of his plan for resolution.

We would like to meet in March after all related returns are filed and processed to begin the final process of resolution with you. Initial responses are we will be able to provide a solution that should satisfy the service as it relates to the outstanding tax balances.

If you have any questions, please do not hesitate to contact me.

Sincerely,
TITANIUM CONSULTING, INC.


Dan Myers
Certified Public Accountant

Frank Amodeo
2875 South Orange Avenue
PMB 1810 Suite 500
Orlando, FL 32806

February 8, 2006

Judy Berkowitz, Revenue Agent
Internal Revenue Service
7850 SW 6th Court
Plantation, FL 33324-3202

Ms. Berkowitz:

I have been briefed by Dan Myers regarding his ongoing conversations with your office to remedy the legacy issues surrounding Sunshine Companies and Professional Benefits. A brief, preliminary, summary follows:

By the end of this month, February 2006, the strategies I have created will give me direct control of the last of the operating subsidiaries. As a result of this process, I have been able to disentangle the assets from a web of claims, encumbrances and security interests that were impeding both of us from recovering monies owed to the Internal Revenue Service.

- 1) The assets of these subsidiaries have now been placed in such a manner to allow them to season without the negative legacy associated with both Sunshine Companies and Professional Benefits.
- 2) I have been able to obtain the cooperation of the secured creditors in restructuring their debts (new agreement formally closes on 2/15/06). Each of creditors have agreed to modify their terms in a manner similar to a Chapter 11 modification but without filing Chapter 11. This was important to the recovery process because, even though I believe the assets are insulated from creditors anyway, a Chapter 11 may have depressed the sale value of the assets.

The secured creditors restructuring results in three benefits a) the curing of secured creditor defaults, b) creates unencumbered funds which can be used to satisfy trust fund claims in installments, and c) the ability for the asset value to recover from the negative legacy.

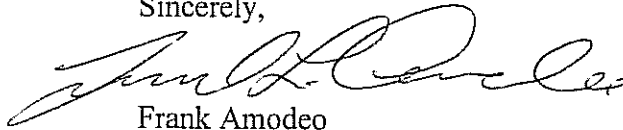
At the earliest opportunity, but probably not until 2007, after a full year of operating under the new structure, the contracts should be sold for substantial enough value to satisfy the remaining obligations of Professional Benefits (\approx \$71,000,000 tax obligations) and Sunshine Companies (\approx \$52,000,000 tax obligations), as well as the secured debts and unliquidated contingent claims, while still allowing me to realize a profit.



I have been advised that all returns are on schedule to be submitted by the end of March. In the interim, I would like to make a monthly payment of \$350,000, to be applied proportionately amongst the trust fund obligations of the debtor entities. As soon as we can get the final returns processed, we can discuss a complete payment plan.

Finally, the holding company which previously only provided common resources and shared services to statutorily authorized operating entities has been reorganized. It has been turned into an Administrative Services Organization (ASO). This relieves it of responsibility for insurance and tax payments, reduces its capital requirements and decreases the need for skilled personnel. An important benefit from the change, however, is it permits the ASO to operate and fulfill all leases and other executory contracts which, if unfulfilled, might otherwise reduce the proceeds available to meet tax obligations (operating companies could be liable for some of debts).

Sincerely,

A handwritten signature in black ink, appearing to read "Frank Amodeo", written in a cursive style.

Frank Amodeo



LaSalle Bank
ABN AMRO

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

OFFICIAL CHECK

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

921300608-7

Date

12/05/2005

Issued by Integrated Payment Systems Inc., Englewood, Colorado
JPMorgan Chase Bank, N.A., Denver, Colorado

Pay to the order of

INTERNAL REVENUE SERVICE

\$170,000.00

23-97
1020

ONE HUNDRED SEVENTY THOUSAND AND NO/100 DOLLARS

Remitter

PRESIDION SOLUTIONS, INC.
6672\38-3547703

Drawer: LaSalle Bank Midwest N.A., Troy, Michigan



MP

FACSIMILE SIGNATURE VOID OVER 99999999.99

⑈ 239423⑈ ⑆ 102000979⑆ 68009213006087⑈



LaSalle Bank
ABN AMRO

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

OFFICIAL CHECK

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

921300475-5

Date

11/28/2005

Issued by Integrated Payment Systems Inc., Englewood, Colorado
JPMorgan Chase Bank, N.A., Denver, Colorado

Pay to the order of

INTERNAL REVENUE SERVICE

\$170,000.00

23-97
1020

ONE HUNDRED SEVENTY THOUSAND AND NO/100 DOLLARS

Remitter

PRESIDION SOLUTIONS INC.
6672/38-3547703

Drawer: LaSalle Bank Midwest N.A., Troy, Michigan



MP

FACSIMILE SIGNATURE VOID OVER 99999999.99

⑈ 239423⑈ ⑆ 102000979⑆ 68009213004755⑈