

## CHANGES TO TAX MEMO REQUESTED BY AUDITORS

1. ....Addressed to Presidion Corporation
2. ....Dated
3. ....Fax and mail directly to auditors
4. ....Add the following provisions to the Factual Background section:
  - We have been advised of the following additional facts by Presidion:
    - (a) Presidion VI, a subsidiary of Presidion Solutions, Inc., provided the Sunshine Entities administrative support, including processing of payroll tax payments, preparation of Form 941s, software support, and supervisory personnel.
    - (b) The Sunshine Entities transferred \$18,492,465 (approximately \$10 Million of which was goodwill) in net assets to Presidion VI in December 2004, prior to the sale of the Sunshine Entities' common stock for no consideration.
    - (c) The Sunshine Entities advanced funds to Presidion VI of approximately \$5 Million during the years 2001-2004. A bad debt write-off is being claimed by the Sunshine Entities of approximately \$5 Million.