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July 26, 2018

Daniel Diaz, Esq.
Assistant City Attorney
The City of Miami
444 SW 2nd Ave.
10th Floor
Miami, FL 33130

Re: Email from Daniel Rotenberg to John Reed, dated July 17, 2018

Dear Mr. Diaz:

Reference is made to our recent phone conference regarding an email from Daniel Rotenberg to John Reed, dated July 17, 2018, requesting, among other things, "1099's, 1120's, and/or 990's, Corporate Not-for-Profit filings, For-Profit Filings, and ancillary documents for" various companies listed in the email. In furtherance of the City's inquiry concerning the companies listed in the email, a brief explanation for each company follows:

1. First Tee of Miami-Dade Foundation, Inc., The First Tee of Miami-Dade, Inc., and Dade Amateur Golf Association, Inc., are non-profit corporations and are represented by Carlos Rodriguez. Those companies operate the non-profit educational activities of The First Tee at Melreese Country Club. I believe that the City is already fully aware of those charitable activities. For any additional information regarding those companies, you should talk directly with Mr. Rodriguez. His cell phone number is (305) 794-4071.

2. As you know, Delucca Enterprises, Inc., manages Melreese Country Club under a professional services agreement with the City of Miami. The City already has all pertinent information about the company, including documentary evidence of all receipts and disbursements. Delucca Enterprises also provides the City annually with audited financial statements of the operations prepared by an independent certified public accountant. Moreover, last year, the City's independent auditor general conducted an audit of the professional services agreement. On May 5, 2017, the auditor general issued his audit report no. 17-06. A copy of the audit report and Delucca Enterprises' response is enclosed for your convenience. I trust the City has kept all the pertinent documents regarding Delucca Enterprises' operations at Melreese Country Club.

3. Delucca Services, Inc., owns certain equipment, purchased by Charlie Delucca with his own funds many years ago, which was used in the company's separate tree-trimming service. The company has not operated its tree-trimming service for many years. However, the company still owns the equipment and permits the Melreese Country Club to use it at no cost to the City. The City's recent use of the equipment was addressed in the auditor general's report and Delucca's response. In summary, Delucca Services hired some day laborers for a major tree-trimming job at Melreese because the permanent employees at Melreese could not handle the job along with their other responsibilities. Delucca Services charged the Melreese golf course operations only for the direct costs of the day laborers; Delucca Services did not earn any profit on the job or even recoup its cost of insurance. Delucca Services has no other activity.

4. JJ Custom Golf, LLC, is a custom golf fitter that uses some space at Melreese to custom fit golf clubs. It pays \$1,250 monthly for use of the space and those revenues are included in their entirety as golf course revenues. Neither Charlie Delucca nor any of his companies nor any members of his family owns any direct or indirect interest in JJ Custom Golf, LLC.

5. Junior Golf Academy, LLC, was recently organized by Carlos Rodriguez to assist junior golfers in connection with The First Tee of Miami-Dade, Inc. Please contact Mr. Rodriguez directly with any questions or requests for information.

6. Law Offices of Carlos Rodriguez, P.A., is owned by Mr. Rodriguez. Please contact Mr. Rodriguez directly with any questions or requests for information.

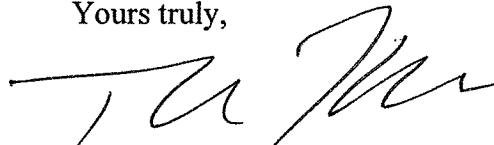
7. Bunkers, Inc., is owned by Charlie Delucca. Like Delucca Services, Inc., Bunkers is generally inactive. However, Bunkers has purchased used golf balls, cleaned and packaged the newer ones that could be resold, and striped the older ones for use as range balls. Bunkers sold the balls to Melreese Country Club for resale in the Melreese pro shop or for use on the Melreese range. Bunkers made a small profit on the balls and the City received all profits on their resale in the pro shop or their use on the range. This has already been addressed in the independent auditor's report and Delucca's response. If the City wants Delucca Enterprises to stop purchasing the used balls from Bunkers, then Delucca Enterprises will in the future have to purchase the range balls for Melreese Country Club elsewhere and will stop selling cleaned, repackaged used balls in the pro shop at a profit to the City. Please note the cost of the range balls to be purchased in the future from unrelated sellers will cost the City more than the balls purchased from Bunkers. Bunkers has no other activity.

8. Tina's Touch, Inc., was organized by Charlie Delucca in 2011 for his daughter (Tina), for purposes of conducting a consulting business in Palm Beach County. The company has never had any activity and, in any event, was *not* organized to conduct any business at or with Melreese Country Club; Mr. Delucca used the Melreese address only as the mailing address for the company when filing its annual reports with the Florida Secretary of State's office. Although his daughter abandoned her plan for the company, Mr. Delucca has kept the company open as a shell company and currently has no plans for its future use. To avoid any future confusion, Mr. Delucca will change the mailing address when he files the company's next annual report.

9. Florida Footgolf Association, Inc., was organized as part of an effort to promote footgolf throughout the State of Florida. Footgolf is the game of golf played with a soccer ball; the players kick the ball through the green until the ball is holed in a large hole. Melreese Country Club hosted some footgolf tournaments, with all proceeds (greens fees, etc.) paid directly to the golf course operations. In fact, Florida Footgolf Association has had no activities itself and probably will remain inactive for the foreseeable future.

If you have any further questions, please feel free to call me.

Yours truly,



Thomas J. Korge

cc: Victoria Mendez, Esq., City Attorney
Carlos Rodriguez, Esq.
Mr. Daniel Rotenberg, Director of Public Facilities
Mr. Mark Burns, Department of Public Facilities
Mr. Charlie Delucca