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PLEASE READ ALL INSTRUCTIONS BEFORE-COMPLETING THIS FORM

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James G. Hutchens, Jr.

The same

Certified Public Accountant
P.O. Box 889
Ponte Vedra Beach, Florida 32004-0889
904-280-1228
FAX 904-280-0928

Florida Secretary of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Re: Abernathy Shortridge, Inc.

Dear Sir or Madam:

Enclosed is the reinstatement form for my client, Abernathy Shortridge, Inc. We are requesting an abatement of the penalties associated with the fact that the corporation was administratively dissolved. My client moved his office from downtown Jacksonville, the annual report was never forwarded from the previous address. He therefore did not realize that he had not filed the return. He has always filed and paid the fee timely when he received the form. Your assistance in this matter would be greatly appreciated.

Sincerely,

James G. Hutchens, Jr. Certified Public Accountant

July 12, 2002