SIGNATURE:

Daytime Phone #



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October 31, 2002

Certified Mail

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314
Attention: Nanette Causseaux

Re: Southern Acres, Ltd. Document #A32723

Dear Ms. Causseaux:

I am writing to you because we have communicated twice in the past; first by my letter to you dated October 9, 2001 (Exhibit #1) and again by telephone on July 15, 2002 at precisely 2:10 PM in the afternoon. On both occasions, we discussed the issue of cancellation by revocation of the authority of Southern Acres, Ltd. to do business in the State of Florida. Now, we are in receipt of the State's current (2002) notification of revocation of authority to do business as Southern. Acres, Ltd. (Exhibit #2). Further, to assist the State in consideration of this request to "Réverse" this recent action I am enclosing a copy of a check we issued January 24, 2002 for \$150.00 (Exhibit #3).

It is clear that some confusion may exist to the extent that there are two (related) business entities with extremely similar names. Southern Acres Landholdings, Inc. (Document # V18943) and Southern Acres, Ltd. (Document # A32723). We believe we inadvertently failed to complete this year's 2002 Uniform Business Report (UBR) for Southern Acres, Ltd. We believe this is so because a copy of the blank form is enclosed (Exhibit # 4). Please note where I wrote on it — noting our conversation in July of this year. That being the case it is obvious we had paid for Southern Acres Landholdings, Inc. in January of this year (the check the State acknowledged receipt of as of March 2002. We believe this is an honest and shared mistake — confusing the names of the two entities.

I have enclosed a (newly) completed 2002 UBR for Southern Acres, Ltd., signed by G.T. Mallini, along with our check for \$150.00 in payment of annual fees and a Certificate of Status. We sincerely hope you accept our explanation of the facts, agree to reinstate, endorse our check and issue a new Certificate of Status. Please advise as to disposition.

Sincerely

Herbert W. Clark