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WILFRED WYLER & CO.

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October 14, 2003

Partnership Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

**Re: Ocrum Investments Ltd.
700 John Ringling Blvd., T1810
Sarasota, FL 34236
Document # A97-000000516**

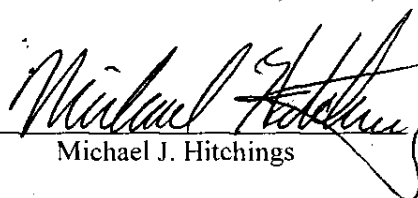
Gentlemen:

We are enclosing copies of your correspondence dated October 3, 2003 sent to the above entity.

We believe that this revocation is erroneous. The partnership has complied with all Florida regulations and filing requirements. We are enclosing copies of the certified mail receipt as well as the cancelled check showing that the annual report was filed in a timely manner. Your department returned the original filing in February 2003 for corrections. The report was corrected and immediately returned to you as evidenced by the certified mail receipt dated February 8, 2003. No other communication was received from your department until receipt of the Certificate of Revocation. Again, we believe this to be an error on your part. We request that the partnership be reinstated without charge.

Please contact us if additional information is required. Thank you for your cooperation.

Very truly yours,
WILFRED WYLER & CO., CPA's, P.C.

By 
Michael J. Hitchings

MJH/ps
Enclosures

cc: Marco Hecht