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Michelle Hodges, Document Specialist Fax Number: 850-205-0383 Telephone Number: 850-245-6967 Judy Rodman jrodman@fowler-white.com From: Eax Number: **786-437-46**09 Telephone Number: 786-437-4608 Matter Number: Remarks: Account No. 071250001512 Jappah Investments Limited Partnership Victoria Property Holdings Ltd. Fax Audit No. H05000225504 3 Eax Audit No. H05000225499 3 Letter No. 805A00058217 Letter No. 105A00058217

Infaccordance with our phone conversation, enclosed please find Limited Partnership Reinstatements for the captioned Florida limited partnerships, together with your rejection letters referenced above. Please process the reinstatements and the Amendments to Certificates of Limited Partnership which you are holding simultaneously and charge our electronic filing account referenced above for all filings. We have made several attempts to file the 2005 annual reports for these limited partnerships but were unable to to do because the General Partner was merged into a Delaware limited partnership. That entity is now qualified to transact business in Florida and the purpose of the Amendments is to correct the name of the General Partner for each entity.

We will forward the reinstatement application for the third limited partnership, ODP Dallas Limited Partnership, as soon as it is received from our client. Thank you for your assistance in getting these entities current and in good standing.

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