

F93000003517



December 28, 1998

Division of Corporations
Florida Department of State

Re: MacFarms of Hawaii, Inc.
FEI # 99-0207693
Charter No. F93000003517

600002732826--3

Dear Sir or Madam:

On December 11, 1998, we received a notice from you regarding an inquiry as to whether or not MacFarms of Hawaii, Inc. is currently conducting business in Florida within the meaning of Section 607.1501 of the Florida statutes. Although MacFarms of Hawaii did conduct business in the State at one time, it has not done so since the end of 1996, and therefore, as you requested, we are enclosing herewith a signed copy of the Officer's Acknowledgement regarding this matter.

The conclusion that MacFarms of Hawaii, Inc. is not conducting business in the State of Florida is based on the following circumstances. MacFarms of Hawaii does not maintain any employees within the State of Florida, nor does it maintain any inventory of goods within the State. MacFarms does solicit orders for its products within the State, but all such orders are solicited through independent brokers and all of such orders are then sent to MacFarms' representatives outside of the State for acceptance. Moreover, all orders are filled from goods sent from outside of State.

If you have any further questions, please let me know.

Sincerely,

A handwritten signature in dark ink, appearing to read "Ron Forrest".

Ron Forrest
Chief Financial Officer

Re it 17

OFFICER/DIRECTOR'S ACKNOWLEDGEMENT

I, Ron Forrest, the undersigned, do hereby certify that I am aware that MACFARMS OF HAWAII, INC., no longer maintains a valid certificate of authority to transact business in Florida, as required by s. 607.1501, F.S. That said certificate of authority issued to MACFARMS OF HAWAII, INC. was revoked on 09/26/1997, and the corporation is no longer authorized to transact business in Florida. MACFARMS OF HAWAII, INC. does not presently transact business in Florida within the meaning of s. 607.1501, F.S. and is not required to reinstate its certificate of authority to transact business in Florida.

R.A. Forrest
(Signature of Officer/Director)

12/28/98
(Date)

R. S. Forrest Chief Financial Officer/Company Secretary
(Typed or printed name and capacity of person signing)

MACFARMS OF HAWAII, INC.
FEI 3: 99-0207693
Charter #: F93000003517