

L08000101865

2/12/09

JAMES D. A. HOLLEY & Co., P.A.
CERTIFIED PUBLIC ACCOUNTANTS

JAMES D. A. HOLLEY, C.P.A. (1899-1986)
ROBERT T. GRAVELY, C.P.A. (1926-1995)
CHARLES W. PENNINGTON, C.P.A. (1930-2008)

JOHN A. MADDEN, C.P.A.
L. MCRAE HARPER, C.P.A.
GWYNNE Y. FARMELEE, C.P.A.
MATTHEW H. GILBERT, C.P.A.
DONNA S. BERGERON, C.P.A.
JOAN S. MCINTYRE, C.P.A.

WILLIAM J. RAMSAY, C.P.A.

2606 CENTENNIAL PLACE
TALLAHASSEE, FLORIDA 32308

TELEPHONE (850) 878-2494
FAX (850) 942-5645

www.holleycpa.com

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
CENTER FOR PUBLIC COMPANY
AUDIT FIRMS
PUBLIC COMPANY ACCOUNTING
OVERSIGHT BOARD
AICPA TAX SECTION
FLORIDA INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

February 16, 2009

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

Attn: Michelle Milligan

Dear Michelle:

I spoke to a gentleman in your office and explained that I made a mistake when doing an "Annual Report Online Filing". I accidentally renewed a company that does not belong to us. The company that was updated/renewed was "Matt Gilbert, LLC". This company does not belong to the Matt Gilbert that I work for. This company is in West Palm Beach, FL and has nothing to do with us.

I would like to get a refund check in the amount of \$138.75. I have enclosed the confirmation of the online filing to show the amount paid and the incorrect company was filed. Please make check payable to: M.H. Gilbert, 2606 Centennial Place, Tallahassee, FL 32308.

If you have any questions please give me a call.

Your time and attention is appreciated.

Sincerely,

Linda Webster
Administrative Assistant to M.H. Gilbert
850-878-2494

Enclosures