SIGNATURE:

Lydia D. Santiago Oct. 31/02 (305)477-7774

ACS MEDICAL SALES INC.

7266 N.W. 66 STREET MIAMI, FLORIDA 33166 TEL. (305) 477-7774 FAX. (305) 477-8239

October 30, 2002

Florida Department of State-Division of Corporations To Whom It May Concern:

I, Lydia D. Santiago, the sole owner of ACS Medical Sales, Inc. am writing to explain why you never received the renewal payment for the corporation.

Every year we pay through our accountant and we were not notified that the accountant did not pay this year. We have just started using the services of our new accountant, William Moragues-Income Tax-Notary Public, this year. I travel every month overseas, due to a recurring heart condition. Included are copies of my plane tickets. Since the opening of my company, this is the first time we have been in violation.

I am including payment and all forms required to reestablish my corporation.

Sincerely,

Lydia D. Santiago

Owner, ACS Medical Sales, Inc.