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March 15, 2007

VIA OVERNIGHT DELIVERY

Mr. Andrew Dunlap
Reinstatement Section
Division of Corporations
Florida Department of State
Clifton Building, 2661 Executive Center Circle
Tallahassee Florida 32301

Re: Reinstatement Application for Florida Non-Profit Company,
Island Estates Owners Association, Inc.
Document No. N03000010404

Dear Andrew:

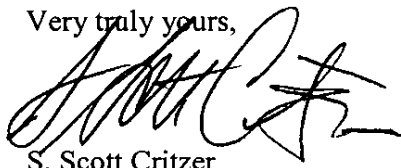
Thanks for speaking to me today about this reinstatement. Please find enclosed an original and one photocopy of the application for reinstatement of Florida Non-Profit Company, **Island Estates Owners Association, Inc.** ("Company"). Payment of \$253.75 is enclosed, which represents payments for 4 years of annual reports (\$61.25/year) that are currently unfiled, plus a \$8.75 payment for a certification of status document reflecting the reinstatement.

Consistent with our discussion, no reinstatement fee is required as the Company never received any of the annual report filing documents as the mailing address of the Company was incorrect.

I have enclosed a self addressed overnight delivery envelope for you to return the documents in to my office. Please do not use the US Mails as they have become unreliable in our service area and many items are routinely lost and are never delivered, as was the case with your rejection notification and your return of our funds and original documents.

You may call me directly at 850-685-4285, with any questions or concerns.

Very truly yours,



S. Scott Critzer
For the Firm

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cc File – Island Estates Owners Association, Inc.