Daytime Phone #



HOFFMAN, LEVY, BENGIO & COHEN, PL

Certified Public Accountants and Consultants

2525 N. STATE ROAD 7 • SUITE 115 HOLLYWOOD, FL 33021 TEL: (954) 966-1141 • FAX: (954) 966-2474

December 19, 2002

Uniform Business Report Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314-6327

Re: M.S.G. Apparel, Inc.

To Whom It May Concern:

Enclosed please find a copy of the Application for Reinstatement for M.S.G. Apparel, Inc., as well as a check for \$150.00 for the fee for the year 2002.

The corporation changed addresses during 2001 and consequently, the owner did not get the original UBR to renew the corporation. The Registered Agent did nothing to find the new address of the company. With the enclosed application, the directors have designated our firm as the registered agent as well as their accountants. We will make sure they stay compliant.

At this time, we respectfully request that you waive the late penalties and accept the enclosed check as full payment. Should you have any questions, please do not hesitate to contact me at 954-966-1141 x-222.

Thanking you in advance,

Sincerely,

Daniel Bengio, CPA

Encl.