



HEALTH & ESTATE ADVISORS, INC.

1719 West Fletcher Ave. Tampa, Florida 33612  
(800) 808-5009

December 1, 2002

Florida Department of State  
Division of Corporations

RE: Reinstatement

Dear Sir,

This is to advise that Health & Estate Advisors, Inc. did not receive two prior uniform business report notices. The corporation, David J. Graham & Associates, Inc. changed its name to Health & Estate Advisors, Inc. during the year, which caused the UBR notices not to be received. Enclosed find check for \$150. For a for-profit corporation.  
Thank you for your assistance.

Sincerely,



David J. Graham, RIFA  
President