

Luke Records & Films, Inc.

8000 Governors Square Boulevard
Suite 404
Miami Lakes, FL 33016
305-557-6212 voice
305-557-6940 fax

January 29, 2003

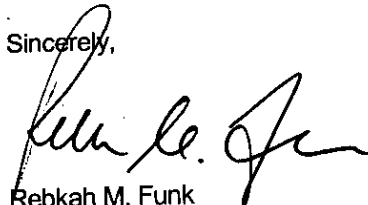
Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Request to Waive Reinstatement Fee

Florida Department of State:

Please accept this letter as a formal request for the Department to waive the \$900.00 fee associated with bringing Luke Records & Films, Inc. into compliance. We have changed business locations and did not receive the Application for Reinstatement in a timely manner. Please accept our apologies along with our check for \$300.00 which covers the costs associated with the Annual Report Fees and Corporate Supplemental Fees for the years 2002 and 2003. Please contact me at the number above if any additional information is needed. Thank you very much for your consideration of this matter.

Sincerely,



Rebekah M. Funk
General Manager