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OLD TIME PLASTERING, INC.

2434 Penbrook Drive Fernandina Beach, Florida 32034 (904) 343-8405

April 4, 2005

Florida Department of State Division of Corporation P. O. Box 6327 Tallahassee, Florida 32314

To Whom this Concerns:

I called this office on April 1, 2005 and spoke with one of the staff members and was advised to send a letter stating why I have not been paying the taxes and a money order for \$450.00 to resolve this matter.

I am a new business owner. My accountant, Jim Fischer, informed me that I had not been paying my taxes for being incorporated. I was under the impression that Mr. Fischer paid the taxes when he prepared my taxes yearly. Mr. Fischer advised me that it was my responsibility to pay the taxes, not his. I fully understand it is my responsibility to pay these taxes yearly and therefore, they will be paid yearly and in a timely manner.

Please accept my payment of \$450.00. If you have any questions or comments, please contact me at (904) 383-8405.

Thank you,

Cassin Parnell Cason Parnell

May 18, 2005

Florida Department of Revenue Division of Corporations PO Box 6327 Tallahassee, Florida 32314

Dear Sirs:

This letter is in response to your enclosed letter 505A00029637 regarding the reinstatement of Old Time Plastering, Inc., document number P02000034176. I am submitting the filing fee you requested of \$450.00 and asking that you waive the reinstatement fee of \$600.00 due to the fact that I never received the original or second notice of the annual report. Thank you for your cooperation in this matter.

Sincerely,
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Cassin Parnell, President