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**S Holdings LLC  
55 Merchant Street  
Suite 1500  
Honolulu, HI 96813**

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March 2, 2005

Department of State  
Attn: Michelle Milligan  
Division of Corporations  
PO Box 6327  
Tallahassee, FL 32314

Re: 12400 Treasure Island, Inc.  
12400 Treasure Island LLC


Dear Ms. Milligan:

Please accept this letter as authorization for the State of Florida to allow Stephen S. Grimme to reinstate 12400 Treasure Island, Inc. as a Florida corporation and registered name. I am representing that I have no problem with this reinstatement.

This reinstatement is also very important as 12400 Treasure Island LLC, a Delaware LLC, is registered as a foreign LLC in the State of Florida with 2 members; S Holdings LLC and 12400 Treasure Island, Inc. You will also notice that the principal office and mailing address of 12400 Treasure Island LLC is 460 E. Lemon Street, Studio A, Tarpon Springs, the current address for 12400 Treasure Island, Inc. It is important to us and my partner, Stephen S. Grimme, President of 12400 Treasure Island, Inc. to keep the operating agreements for this corporation intact.

Should you have any questions or comments, please don't hesitate to call.

Sincerely,

  
Jeffrey Stone  
Manager and Member  
S Holdings LLC

L.G. |

NOTARIZE  
(see attached)