

Franklyn Matthew
Walls Unlimited, Inc.
8700 Southside Blvd
Ste. 209
Jacksonville, FL 32256

April 28, 2005

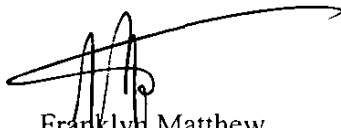
Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

Re: P02000135270

To Whom It May Concern:

This letter is to inform that we did not receive a renewal statement from the Division of Corporations. We ask that the reinstatement fee be waived. Along is a check for four hundred fifty-eight dollars and seventy-five cents (\$458.75). Thanks for your cooperation. If you have any questions, please contact me at 904 759-3113.

Sincerely,



Franklyn Matthew
President