2006 FOR PROFIT CORPORATION REINSTATEMENT

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September 22, 2006

Division of Corporations P.O. Box 1500 Tallahassee, FL 32302-1500

RE: Annual Report/Uniform Business Report

FEI: 20-3222775

To Whom It May Concern:

I am writing this letter on behalf of Blue Lion Carpentry, Inc. and the notice of intent to dissolve. Enclosed is a letter received from your division dated May 24, 2006. The letter indicates that we had timely filed and paid the required fee, but due to an administrative oversight the federal identification number was omitted. We have corrected the oversight on the enclosed letter.

Due to extenuating circumstances of a death in the family I was called out of state. Unfortunately, during my absence your letter was received and had been misplaced. Immediately upon finding the letter I took action and responded with the necessary information and this letter.

Given the newness of our company and the original intent to comply in a timely manner, we respectfully request an abatement of any penalty and request re-instatement of the corporate status. If you have any questions, please contact me at (407)436-4128.

Sincerely,

Richard A. Bednarz

President