

EXPERT

Income Tax & Bookkeeping Services
890 N. Federal Highway
Pompano Beach, Fl. 33062
Telephone: (954) 781-0077 Facsimile: (954) 781-9853

GIOVANNI INCARDONA E.A.
Enrolled To Practice Before The
Internal Revenue Service

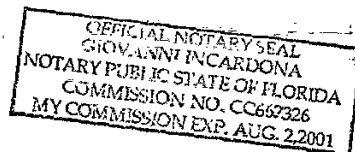
Division of Corporations
Reinstatement Department
P.O. Box 6327
Tallahassee, Fl. 32314

RE: A&K PROVISIONS, INC.
 Ref. Number: P95000009387

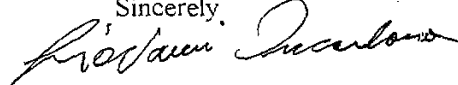
December 29, 1998

Dear Sir / Madam,

Please be advised as per my phone conversation today with Tyrone, from the Corporation Reinstatement Department, the signature on line 10 of the Application for Reinstatement is the same as the signature on Mr. Friedmann's business check. Mr. Friedmann signed the application in my office, in my presence, and I assure you that the signatures are the same person.



Sincerely,


Giovanni Incardona E.A.