

WS

Walter S. Sanders

ACCOUNTANT • TAX SPECIALIST • BUSINESS CONSULTANT

P95000024614

November 24, 1999

Mr. Andrew Dunlop
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

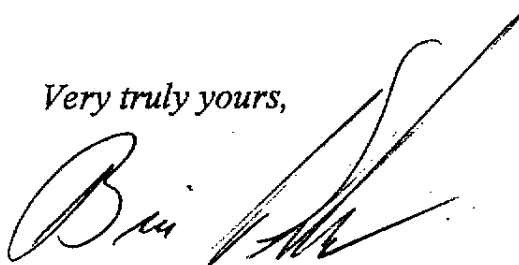
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Dear Mr. Dunlop:

As per my conversation with you yesterday, Lindsay Design Homes, Inc., Charter number P95000024614 is a defunct corporation, no longer operating or in existence. Please dissolve the corporation known as Lindsay Design Homes, Inc. As per our conversation yesterday, please reinstate Bernie Minor & Associates, Inc., whose charter number is P97000001302 as Bernie Minor sent in his check to renew his corporation on time and in full. He also signed the Annual Corporation Renewal form, albeit, he mistakenly signed a form belonging to Lindsay Design Homes, Inc., a corporation no longer in existence. Bernard Minor is the only officer/director of Bernie Minor & Associates, Inc. He resides at 2805 Delachaise Court, Clearwater, Florida 33761.

Thank you for your consideration. If you have any questions, I can be reached at 813-961-0094.

Very truly yours,



Brian J. Sanders CPA