April 22, 1997

SPIRIT ART, INC. 3499 NE 167 ST 308 N MIAMI, FL 33160 US

SUBJECT: SPIRIT ART, INC. Ref. Number: P96000019159

Debit Memo #: 5997-D

This is to inform you that check #1138 in the amount of \$165.00 submitted with the annual report for SPIRIT ART, INC. has been returned by your bank because of NON-SUFFICIENT FUNDS.

We request you remit a cashier's check or money order, referencing the above named debit memo number, in the amount of \$180.00 made payable to the Department of State to cover the unpaid fees and service charge.

Section 607.1421 or 617.1421, Florida Statutes, requires at least 60 day notice of our intent to administratively dissolve or revoke your corporation for failure to file the annual report and pay the filing fee. Consider this your 60 day notice if the payment is not received, your corporation will be administratively dissolved or revoked on or after June 22, 1997 and a reinstatement fee of an additional \$585 will be imposed to reactivate the corporation.

Please send the replacement check to my attention at the address listed below.

If you have any questions concerning the filing of your document, please call (904) 487-6057.

Pat Bailey Accountant I

Letter Number: 897A00020660