Daytime Phone &

August 26, 2002

FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS REINSTATEMENT DEPARTMENT ATTENTION: KATHY

RE: REFERENCE NUMBER P96000092049 AMERICAN OPPORTUNITIES, INC.

DEAR KATHY;

AS PER OUR TELEPHONE CONVERSATION TODAY I HAVE ENCLOSED A COPY OF WHAT WE HAD PREVIOUSLY MAILED TO TALLAHASSEE ON MAY 29, 2002 WITH THE FEDERAL IDENTIFICATION # HAND WRITTEN.

IF YOU REQUIRE ANY ADDITIONAL INFORMATION IN ORDER TO REINSTATE AND SHOW AMERICAN OPPORTUNITIES, INC. AS CURRENT AND IN GOOD STANDING PLEASE CALL ME AT 954-683-2000.

THANK YOU

RICK