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SADOFF, RASKIN & ASSOCIATES, P.A.

Certified Public Accountants

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December 8, 2000

Florida Department of State
Divisions of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: Terre Neuve Corp.
Document # 577750

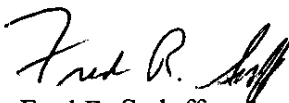
To Whom It May Concern:

We are the accountants for the above corporation. We have enclosed our application for reinstatement along with our check in the amount of \$150.00. Pursuant to our telephone conversation with your office this morning, we respectfully request the abatement of the \$600.00 penalty for reinstatement.

Please be advised that the mailing address on the original form did not have Davie, as the city the corporation is located. The corporation did not receive the original application, and as such, was unable to file timely.

Thank you in advance for your consideration in this matter. Please feel free to contact us if you have any additional questions.

Sincerely,
Sadoff, Raskin & Associates, P.A.



Fred R. Sadoff
Certified Public Accountant