SIGNATURE:

NATURE AND THE PER PRINTED NAME OF SIGNING OFFICER OR DIRECT

STEPHEN WITUPPER 5/19/01 954-943-4988

May19, 2001

Department of State Division of Corporations PO Box 6327 Tallahassee, FL 32314



3300 UNIVERSITY DRIVE SUITE 504 CORAL SPRINGS, FL 33065-4131 PHONE: 954-346-3200 FAX: 954-755-8672 EMAIL: JOELTAXPRO@AOL.COM

WWW.CREATIVE-ACCOUNTING.COM

re: H & S Custom Marine, Inc. P98000037859

To Whom It May Concern:

Enclosed is a Uniform Business Report form for my above referenced client and a check in the amount of \$300.00 to cover the fees for the years 2000 and 2001.

We respectfully request that the corporation be reinstated without any penalty because the taxpayer moved several times during the last two years and the forms were never received.

Your cooperation is appreciated.

Sincerely,

Inel E. Jacobson