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SIGNATURE:

PJ 272

Paxner, Inc. 4200 Georgia Avenue West Palm Beach, FL 33401

Department of State Division of Corporations 409 East Gaines Street Tallahassee, Florida 32399

Re:

Reinstatement of Paxner, Inc.

Charter No.: P99000078706

Dear Sir/Madam:

This letter shall serve as our request for a fine waiver for reinstatement of the referenced corporation. Our company has been planning a merger with Gardens of Georgia Ave., which merger was predicated on funding of Gardens loan with Bank of America. The closing was delayed twice due the hurricanes and finally completed on September 30, 2004. Thereafter, the merger was unsuccessfully filed on October 8, 2004.

If the hurricanes had not delayed closing, the merger would have been completed before October 1, 2004, and since Paxner, Inc., was not a surviving corporation, no filing would have been necessary, because Paxner's corporate existence is and would be gone.

As a result of the delays, I would request waiver of the reinstatement fine and have you accept the fee of \$150.00 for reinstatement so that the merger can be completed.

- Man

Thanking you in advance.

Sincerely,

Craig Maxner, President