Department of Administration DIVISION OF TAXATION One Capitol Hill Providence, RI 02908-5800

March 23, 2001

TO WHOM IT MAY CONCERN:

Re: ISLAND GYPSY & HALVORSEN YACHT SALES, INC.

It appears from our records that the above named corporation has filed all the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

REINSTATEMENT

Very truly yours,

R. Gary Clark
Tax Administrator

Edward J. Flanagan, fr.

Chief Revenue Agent

Corporations

RECEIVED
CORPORATIONS DIV.
CORPORATIONS DIV.
APR 26 10 43 All '01