Department of Administration DIVISION OF TAXATION One Capitol Hill Providence, R1 02908-5800

December 12, 2005

TO WHOM IT MAY CONCERN:

Re: VULCAO CAFÉ, 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 OF REVOKED CORPORATE CHARTER

Very truly yours,

R. Gary Clark
Tax Administrator

Chief Revenue Agent

Corporations