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ROY J. MACCHIAROLA
CERTIFIED PUBLIC ACCOUNTANT

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July 30, 2004

Division of Corporations
P.O. Box 6198
Tallahassee, FL 32314

Re: FIRST GENERATION, INC. EIN: 11-2248705
DOCUMENT #: 831028
2004 FOR PROFIT CORPORATION ANNUAL REPORT

Dear Sir or Madam:

Enclosed please find a check for \$150.00 in payment of the 2004 Annual Report for Profit Corporation, as noted in the subject of this letter.

I ask your office to please consider the fact that my client, Rhoda Kleiman is a woman in her 70's who is having some difficulties at this time coping with the correspondence and office chores concerning her real estate business.

Mrs. Kleiman never received the Notice for payment of the 2004 Annual For Profit Corporation Report since the mail to her home is often misdelivered.

In the future, I will be supervising her mail and I can assure you that future payments will be made on time. In the meantime, I would appreciate it if you could rescind the penalty assessed, and if not, advise me of what additional charges are due.

Thank you for your courtesy and consideration in this matter.

Yours truly,

Roy J. Macchiarola, C.P.A.

ROY J. MACCHIAROLA
Certified Public Accountant

RJM/rcb
Encl.