Daytime Phone #

SIGNATURE:

500

SWINARSKI & COMPANY, P. A.

Certified Public Accountants
2311 10th Avenue North
Lake Worth, FL 33461

Ella Swinarski, CPA Chip Swinarski, CPA, MST

Tel (561) 540-9940 Fax (561) 540-9947

June 14, 2000

Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

Ladies & Gentlemen;

It has come to our attention that we have not paid our current and prior annual corporate fee resulting in the dissolution of Swinarski & Company, P.A. When we discovered this, we immediately called your office to request assistance. We explained we moved during early 1999 and did not receive our annual corporate fee form. It wasn't until this year when we were looking for it we discoverer that we had not paid the prior year as well. Your agent informed us to not send the 2000 fee, rather, to send both years with an explanation of why we did not timely file and pay our fees.

Please rescind the dissolution of our corporation and accept our payment for both years, \$ 300.

If you require additional information, please do not hesitate to contact me.

المنيب بحارات والمتعاط تعسيب فشيب الداريسي الأدراسي

Thank you for your assistance.

Respectfully yours,

Chip Swinarski, CPA, MST