

EL PALACIO DE LOS JUGOS, INC.
5721 W. Flagler St.
MIAMI, FL 33144
305-275-0055

September 5, 2003

RE: K-85813
UBR - 2003

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Dear Sirs:

We are in receipt of your letter dated June 18, 2003 in regards to the late filing fee of \$400 owed for the 2003-UBR. We kindly request that your office waive or does not charge the \$400 penalty due to the following:

1. The UBR was received timely and signed around Feb. 7, 2003, unfortunately this matter was handled by Reinaldo Bermudez, the President of the Company who I divorced recently. As part of the divorce process Mr. Bermudez was in charge of paying and filing any taxes due up until the month of August 2003. Just a few days ago our new accountant received all prior records of this Corporation and reviewed your June 18th. letter, and has prepared this abatement request based on the fact that the ongoing officers of this Corporation were not aware of the problems with the Department of State.
2. This is the first time I have to handle any corporate filings and due to my in-experience and I am now left with this burden. I have received all tax and records of this Corporation in a very bad shape and would appreciate your understanding in thi regard.
3. I need to remove Mr. Bermudez, but because the Corporation is in this state, our accountant has advised us to wait if you would remove the penalty assesed before any further changes are made.pondence.
4. We are a very small corporation and the \$400 penalty would cause tremendous hardship on our finances.

Please write or call us at the above letterhead should further information be needed.

Truly yours,


Apolonia Bermudez Vice-President & Director