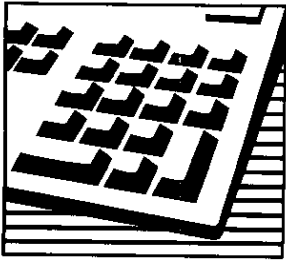


Attachment

P99000086796



QTA ASSOCIATES, INC.

QUICKBOOKS • TAX • ACCOUNTING

angela

July 18, 2002

Division of Corporations
Uniform Business Report Filings
PO Box 1500
Tallahassee, FL 32302-1500

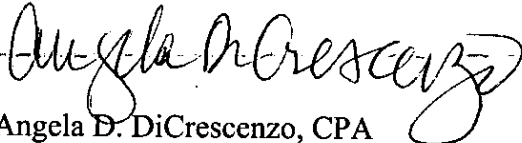
RE: Document #P99000086796
KP & D CONSULTING INC.

Dear Sir or Madam:

Enclosed please find a check in the amount of \$150.00 to cover the annual report filing fee for the year 2002. My client just received the second notice in the mail this week, as there have been enormous problems with the mail. This is the first time the client has received a package from your office. Therefore, I am requesting abatement of any late fees associated with this matter.

Thank you in advance for your cooperation in this matter.

Sincerely,


Angela D. DiCrescenzo, CPA

Enclosure