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June 23, 1999

Division of Corporations
Attn: Partnership Section
P.O. Box 6327
Tallahassee, FL 32311

RE: Universal Algot Assolcates, Ltd.
EIN: 22-3625271
FYE: 12/31/98

Dear Sir/Madam:

We are the accountants for the above referenced partnership and are responding to the attached notice of revocation.

Enclosed, please find the signed application for reinstatement along with the filing fee of \$141.25. Please process this application and inform the taxpayer of its restoration to transact business directly.

With regard to the late filing penalty, please be advised of the following: As per your notice, the only time the \$500 penalty can be waived is when the 60 day notice to revoke has not been received. Our partnership was certified to do business on December 23, 1998. Actual operations started on or about January 4, 1999. No correspondence was received from the state of Florida prior to the revocation.

In light of the above facts, we are respectfully requesting the \$500 penalty be abated and the taxpayers account be restored to a zero balance.

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If you have any questions or need additional information, please contact my office.

Very truly yours,

A handwritten signature in cursive script that reads "Marqus White".

MARQUS WHITE
MANAGER

MW/PK
CC: Rubin Pikus