SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR

ERIC L. FOUMBERG & CO.

CERTIFIED PUBLIC ACCOUNTANTS
16311 VENTURA BOULEVARD, SUITE 1180
ENCINO, CALIFORNIA 91436-2129
(818) 981-6100 · (323) 872-1900

FAX (818) 789-4461

December 9, 2002

Division of Corporations Uniform Business Report Filings P.O. Box 1500 Tallahassee, FL 32302-1500

Re:

Fitts Lodging Services, Inc.

Year 2002

Dear Sir or Madam:

We are requesting an abatement of late filings fees. The first notice of any kind we received that a uniform business report is due was on October 25, 2002. A check for \$150 was sent and cashed by your department with the enclosed documentation you sent back to us. Has it been suspended?

Please waive all late filing fees.

Very truly yours,

David A. Steinberger CPA

ERIC L. FOUMBERG & COMPANY

DAS/aer Encl.

Tax061502:fitl2d41