TOBIN & GENRICH, S.C.

Attachment D#F990W1979

CERTIFIED PUBLIC ACCOUNTANTS

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June 6, 2000

Division of Corporations
Uniform Business Report Filings
P.O. Box 1500
Tallahassee, FL 32302-7500

Gentlemen:

Enclosed is the 2000 Uniform Business Report. A check is enclosed for \$150.00. Please note that Q Group, Inc. is a Wisconsin corporation which registered to operate in Florida in 1999 by Roth & Binn a law firm in Wisconsin. As the CPA firm for the client we assumed this report was related to the financial operations for 1999 and kept this report until the year end would be completed. As Q Group, Inc. is currently under a 6 month extension until 9/15/00 we expected to file this report with in the next couple of months. Upon talking to their Wisconsin attorney it was discovered that this report was due with out regard to the filing of the corporate income tax returns. I contacted your office on June 6,2000 and was told to write a letter of explanation as to these circumstances. As this is the first time for filing Florida corporation UBR reports, please abate the late filing penalty.

Your cooperation is appreciated.

Tobin & Genrich, S.C.

Certified Public Accountants

Mest Lenuch