Daytime Phone #

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Attachment #

Miguel R. Gomez
Panama City Dive Center, Inc.

4823 Thomas Drive Panama City Beach, FL 32408 850/235-3390

June 11, 2002

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

Dear Sir / Ma'am:

I am writing to you regarding submission of a 2002 Uniform Business Report (UBR) for Panama City Dive Center, Inc. Our report was delinquent May 1, 2002. Enclosed you will find the remittance due at that time.

Please pardon our delinquency in this matter as the UBR was inadvertently filed with our 2001 Federal Income Tax documentation; an error we discovered today.

Sincerest regards,

Miguel R. Gomez