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24 9. Nam	[25] re and Address of Curren	[29] It Registered Agent	[90]	Florida Statutes L 10. Name and Address of New Re	Yes No egistered Agent
Sam	Elias, P.A.		81 Name		
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PURITZ AND WEINTRAUB, LLP

Certified Public Accountants

1244 N. University Drive Plantation, Florida 33322 Telephone (954) 370-2727 Fax (954) 370-2776

Eduardo S. Gonzalez C.P.A. Lauren S. Puritz C.P.A. Anthony Robledo C.P.A. Raul M. Saenz C.P.A. Robert J. Sax C.P.A. Shabbir H. Songerwala C.P.A. Cira H. Villazon C.P.A. Tracy D. Weintraub C.P.A.

Miami Office: 8180 N.W. 36th Street Suite 100 Miami, Florida 33166 Telephone (305) 592-1411 Fax (305) 592-9699

April 24, 1997

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

RE: Sam Elias, P.A. EIN: 59-2363895 Ref. #: G79567

Dear Sir/Madam,

The above referenced taxpayer has asked us to respond to your letter dated April 17, 1997. Please be advised that the taxpayer moved during the year ended December 31, 1996 and did not receive a Florida Annual Report to file with your office. The corporation has filed all prior year documents in a timely fashion.

Lesley Sellers, a telephone representative of your office, advised us that due to the circumstances mentioned above, the taxpayer would only need to resubmit the original 1997 document along with a check for \$365.00 (\$200 for 1996 and \$165 for 1997) and the corporation would be reinstated.

Attached please find a check for \$365.00 along with the original 1997 Florida Annual Report. Please reinstate the corporation. If you have any questions or need additional information, do not hesitate to contact our office.

Very truly yours,

Puritz & Weintraub, CPA's

enclosures cc: Sam Elias