

Attachment
D# L11290
0078086

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MEMBER OF
NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS
FLORIDA ASSOCIATION OF INDEPENDENT ACCOUNTANTS

August 3, 2000

Dept. of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fl. 32314

Re: Tokyo Barber Shop & Massage Therapy, Inc.
Num: L11290

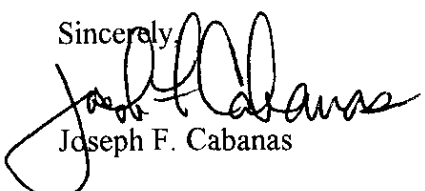
Gentlemen:

We are the accountants for the above referenced Corporation, and have been asked by our client to correspond with you concerning their "2000 Uniform Business Report" of the Corporation.

Please note that our client requests amnesty and abatement of penalties, due to the fact that they never received any of the Annual Report applications. Furthermore, the mailing address of the Corporation was changed in January 2000 and our client never received any of the Annual Report filings. The operations manager was never aware of the previous address used and additionally had no knowledge of the Annual Report filing, as he is new to this annual Corporate formality.

We are enclosing a completed "2000 Uniform Business Report" with the original \$150.00 filing fee. We respectfully request that you please consider the above circumstances and abate the penalty, since they have always complied with all regulations imposed upon them and have always filed timely UBR's.

Sincerely


Joseph F. Cabanas