



CAPITAL ACCOUNTING & TAX SERVICE, INC.

Union Planters Bank Building  
2415 N. University Drive  
Coral Springs, Fl. 33065

954-977-5000

9/26/01  
65-0158538  
L28652

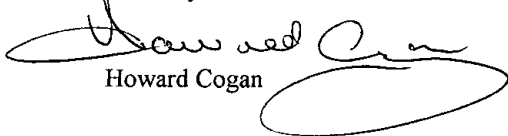
To Whom it May Concern

I again ask your consideration in this matter. I have been a corporation for more years than I can remember and have never been late with my annual renewal. As I stated in my previous letter (copy enclosed), I sent in a blank but completed form for 2001 because we had moved and the original never arrived here. I sent out a check with the renewal on 4/20/2001. When the check didn't clear, I called your office and the young lady said to remail the package with a letter explaining what happened. I did that and got your response. I would appreciate your accepting this explanation and accepting my original filing.

I spend many hours each year making sure that my clients don't overlook paying this fee and incurring a penalty and would never allow it to happen to me.

Please give this matter your consideration,

Sincerely

  
Howard Cogan

CAPITAL ACCOUNTING & TAX SERVICE, INC.

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To Whom it May Concern

I just discovered that my check to you issued 4/20/2001 has not cleared my bank and a call to your Tallahassee office confirmed that you did not receive my Corporate renewal or my check.

Per your young lady's instruction, I downloaded a copy of the renewal and am mailing it today along with a check for \$150.00. I never received a notice of non receipt of the renewal (probably because of the address change).

I am not stopping payment on my check #4151 because it is probably lost and it costs \$28.00. I assume you will not cash it if it gets to you later.

Sincerely

Howard Cogan