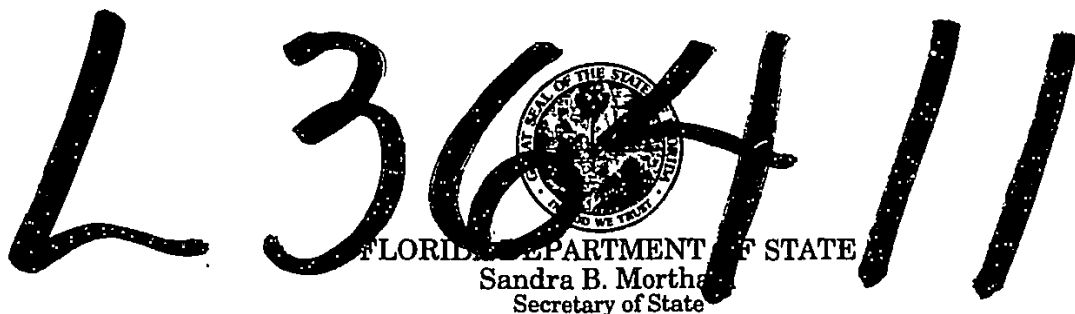




April 22, 1997

MERCAL CORP., (U.S.A.)
% FERNANDO LORA
8300 W. FLAGLER
MIAMI, FL 33144

SUBJECT: MERCAL CORP., (U.S.A.)
Ref. Number: L36411

Debit Memo #: 5897-G

This is to inform you that check #285 in the amount of \$165.00 submitted with the annual report for MERCAL CORP., (U.S.A.) has been returned by your bank because of NON-SUFFICIENT FUNDS.

We request you remit a cashier's check or money order, referencing the above named debit memo number, in the amount of \$180.00 made payable to the Department of State to cover the unpaid fees and service charge.

Section 607.1421 or 617.1421, Florida Statutes, requires at least 60 day notice of our intent to administratively dissolve or revoke your corporation for failure to file the annual report and pay the filing fee. Consider this your 60 day notice if the payment is not received, your corporation will be administratively dissolved or revoked on or after June 22, 1997 and a reinstatement fee of an additional \$585 will be imposed to reactivate the corporation.

Please send the replacement check to my attention at the address listed below.

If you have any questions concerning the filing of your document, please call (904) 487-6057.

Pat Bailey
Accountant I

Letter Number: 997A00020572