

Attachment
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Naples Hardware Service, Inc.

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July 3, 2001

Dear whomever this may concern

Further to my telephone call of today I am writing this to advise that I did not receive my UBR notice in January of 2001 and consequently did not file in time. We are a new business and as this was the first year for us to file was not even aware we had to do so.

I was advyised to send in this letter along with my \$150.00 filing fee and hope this matter is now resolved.

Any questions please do not hesitate to call on the above mentioned number

Many Thanks



Tracey Lucas
Vice President
Naples Hardware Service, Inc