



Helping Small Businesses Succeed Financially

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November 16, 2004

Florida Department of State
Tyrone Scott
409 E. Gaines Street
Tallahassee, FL 32399

Dear Mr. Scott:

Please accept the following UBR and \$150 checks for the following companies:

Shirar Design Services

Beach Billiards

JVC Contractors

These companies did not receive the original UBRs. If there are any questions, please call me at the address and or telephone numbers above.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Franson", with a long horizontal line extending to the right.

Paul Franson, CPA