SIGNATURE:

Zald

JOHN T. WEAVER, P.A.

Certified Public Accountant 2531 LANDMARK DRIVE, STE 205 CLEARWATER, FLORIDA 33761-3928

Telephone: 727-796-2724 *** Cell Phone 813-785-7374 *** Fax 727-796-3673

Email: jwcpa@tampabay.rr.com

August 6, 2002

Michelle Milligan
Division of Corporations
Uniform Business Report
P. O. Box 1500
Tallahassee, FL 32302-1500

RE: Tahiti Joe's of Tampa Bay, Inc.

Federal EIN: 46-0490707

2002 Uniform Business Report (UBR)

Document #: P0100006788

Dear Michelle:

As we discussed on the telephone today, the above reference taxpayer never received the first UBR form. I discovered this and sent in the form requesting that the \$400.00 penalty be abated. In July 2002 the corporate attorney later in a check for \$61.25 to report changes on the UBR. I am enclosing the check for \$150.00.

I am enclosing my first letter of July 17th which presents facts which I feel are reasonable cause to abate the penalty. I should have also stated that Mr. Laxer and Mr. Courtney never received the first UBR form.

Thank you very much for your cooperation and friendly service. It is a pleasure to deal with a professional and considerate public servant like yourself.

If you need any other information, please feel free to contact me.

Sincerely,

John T. Weaver

Certified Public Accountant

michelle WS J Par 85° 6017 Teleph

Allechnien

JOHN T. WEAVER, P.A.

PS/00006788

Certified Public Accountant 2531 LANDMARK DRIVE, STE 205 CLEARWATER, FLORIDA 33761-3928

Telephone: 727-796-2724 *** Cell Phone 813-785-7374 *** Fax 727-796-3673

Email: jwcpa@tampabay.rr.com

July 17, 2002

Division of Corporations
Uniform Business Report Filings
P.O. Box 1500
Tallahassee, Florida 32302-1500

RE:

Tahiti Joe's of Tampa Bay, Inc.

Federal EIN: 46-0490707 1327 East Seventh Avenue Tampa, FL 33605-3607

Dear Sir or Madam:

I am the new accountant for Tahiti Joe's of Tampa Bay, Inc. When I was going through records from the prior accountant, I discovered the 2002 Uniform Business Report [UBR], which was due on May 1, 2002, had apparently not been filed. Based upon the facts surrounding the late filing of the UBR, we believe there was reasonable cause for the late filing. We request the late filing fee be waived. These facts are discussed below.

Tahiti Joe's of Tampa Bay, Inc., [taxpayer] is a young adult nightclub in Tampa, Florida. Mr. Scott Courtney is the manager of the club. As the manager of the club he is also responsible for the administrative duties of the club including the ordering of food and drink supplies and overseeing the overall operation of the facility. Additionally he is responsible for insuring that the club is in compliance with all of the federal, state, and local filing requirements.

In addition to his management responsibilities at the club, Mr. Courtney is an Air Force reservist. As a result of military deployments and military personnel needs caused by the terrorist attacks on September 11th Mr. Courtney was recalled to active duty and was sent overseas in January 2002. He has just returned this month. A temporary manager was hired while Mr. Courtney was on active duty. When Mr. Courtney and I reviewed the records we discovered many of the federal, local, and state, filing requirements had not been completed by the temporary manager --- including the UBR. Mr. Courtney has now or will be in the next few days in compliance with all of these filing requirements.

atternent Polawo67

Tahiti Joe's of Tampa Bay, Inc. Federal EIN: 46-0490707 1327 East Seventh Avenue Tampa, FL 33605-3607

Subsections 213.21(2)(a) and (3), F.S., authorizes the State of Florida to compromise a liability for tax, interest, or penalty. In regard to the penalty, the taxpayer must show that the noncompliance was due to reasonable cause and not willful negligence. The taxpayer shall be required to set forth in a written statement the facts and circumstances which demonstrate the existence of reasonable cause.

The standard used in the determination of whether the noncompliance was due to reasonable cause is whether the taxpayer exercised ordinary care and prudence and was nevertheless unable to comply.

Death, illness, or incapacity of the taxpayer is a basis for reasonable cause when such circumstances directly prevented compliance or adversely affected the taxpayer's ability to comply. Reliance upon another person to comply with the filing requirements, or obtain information, or to properly prepare returns or reports, is a basis for reasonable cause, depending upon the circumstances. Noncompliance due to nonperformance of a ministerial type function, inadvertent misplacements of returns, reports, or information, or the failure of the taxpayer's agent to properly prepare or file returns or reports are each a basis for reasonable cause when the taxpayer establishes the adequate procedures or steps for complying existed; or that extenuating or unusual circumstances prevented compliance.

Based upon the application of the law to the facts discussed above we believe the taxpayer has reasonable cause for the late filing of the return. We are therefore requesting the late filing fee be waived. We have enclosed the UBR and a check in the amount of \$150.00 for the annual fee.

If you would like to discuss this with me, or you need additional information to confirm the facts discussed above, please call me at 727-796-2724.

Thank you for your consideration.

Sincerely,

John T. Weaver

Certified Public Accountant

1.W eaver