SIGNATURE:

954.42.6949

Attachment P01000013281

To: Florida Dept. of State

Re: Filing fees

I apologize for my tardiness in filing and paying the 150.00 fee. Enclosed is a check for 150.00 for GālaxSeā Yachts Inc. I started the company in 2001 in the hopes of growing the business over the year. Unfortunately I had many changes personally and this affected my new business. I was barely able to maintain my other business and this one was virtually inactive. I do not want to dissolve the new company, as I wish to try again over this new year. However, I was unable to take care of the filing fee in time.

I cared for my Mother who had cancer and ultimately passed away. Paul Berube and I divorced as well. Again, I apologize for being late with the fee, but I cannot afford the 550.00 and hope that this will be okay with you.

Please accept my check in good faith. Thank you very much.

Kind Regards,

Jeanie Berube President GalaxSea Yachts Inc. MacKendree & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

#483472

6701 SUNSET DRIVE SUITE #101 MIAMI, FLORIDA 33143 (305) 666-9613 (305) 669-9613 (FAX)

RONALD O. MacKENDREE, C.P.A. JAIME MAYA, C.P.A.

July 10, 2002

Division of Corporations Uniform Business Report Filings Post Office Box #1500 Tallahassee, Florida 32302-1500

RE: Stanley F. Roth, M.D., P.A.

Document Number 483472
2002 Uniform Business Report (UBR)

Dear Sirs:

We are enclosing the captioned client's check in the amount of \$150 in payment of the 2002 Uniform Business Report. As explained below, they respectfully request your consideration in waiving the \$400 late filing penalty.

The corporation is a one-man medical practice. Due to a serious illness that lasted in excess of one year, the owner planned on closing his practice. Last week, during the preparation of the corporate tax returns, it was decided to keep the corporation active in order to continue a limited amount of activity. The taxpayer is normally conscientious of his tax filing obligations.

Historically, they have filed the UBR along with all of their other tax returns in a timely manner.

Your consideration in this particular situation is appreciated.

Sincerely,

Jaime Maya
Certified Public Accountant

Enclosures
Xc. Stanley F. Roth, M.D.

IM/vld.