

FLORIDA CERTIFIED GENERAL CONTRACTOR
FLORIDA LICENSED REAL ESTATE BROKER

JAMES J. STOCKMAN
ATTORNEY AT LAW
20725 SW 46TH AVENUE
NEWBERRY, FLORIDA 32669

DIRECT LINE 352-472-9310
DIRECT FAX 352-472-8083

October 15, 2003

Division of Corporations
P.O. Box 1500
Tallahassee, FL 32302-1500

Re: Spa Royale; Document Number P02000115341

Dear Sir or Madam:

I represent Spa Royale, Inc. On or about September 11, 2003, my client mailed their 2003 Uniform Business Report ("UBR") and a check in the amount of \$550 to the Florida Department of State (the "Department") for the filing fees therewith. A copy of the cancelled check has been enclosed for your ready reference.

Subsequently, even though my client's check had been negotiated by the Department on September 18, 2003, they administratively dissolved my client's corporation. My client only found out about the dissolution by chance. Upon calling the Department on October 3, 2003 to inquire as to the reason for the dissolution in the face of a cancelled check, I spoke with Eula and she indicated that the corporation was dissolved because the UBR was "incomplete" in that some of the officer information was apparently lacking. To further complicate matters, the Department mailed notice to an address in Jonesville, Florida and therefore my client was unaware of any response or action on the part of the Department.

When I spoke with Eula, she directed me to prepare a new UBR (a copy of which has been enclosed) and send it in with this letter of explanation and assured me that no further fees would be due and Spa Royale, Inc. would be reinstated by the Department.

Thank you in advance for your anticipated cooperation in this matter. If I can be of any assistance, or if anything further is required or desired, please do not hesitate to contact me.

Sincerely,



JAMES J. STOCKMAN

JJS/s
Enclosures as indicated

cc: Client