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Steiner & Company

Certified Public Accountants

Phone (850) 784-0340 Fax (850) 784-4807 1714 West 23rd Street, Suite A Panama City, Florida 32405

June 3, 1999

Ms. Karon Beyer Florida Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

Re: Corporation: Silver Circle East, Inc.

EIN:

59-3192371

Document #: P93000028600

Form:

Profit Corporation Annual Report

Dear Ms Beyer:

In follow up to our recent telephone conversations, please find enclosed the 1999 Corporation Annual Report for the referenced client.

This client's corporation was dissolved by the state for non filing of the annual report.

We respectfully submit that this client's original renewal form for 1996 was delivered to the previous tax preparer, which failed to assist the client nor return the form to the client for 1996. Therefore the client failed to meet timely filing requirements and did not received proper notice of the forms after 1996.

According to our conversations, the annual renewals for the years 1996, 1997, 1998, and 1999 are \$200.00, \$165.00, \$150.00, and \$150.00 totaling \$665.00. Please find enclosed a check for the total amount to renew this corporation to active status.

Your assistance in handling this problem will be appreciated.

If you have any questions, please advise.

William B. Steiner

Certified Public Accountant