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SOUTHWEST FINANCIAL, INC.  
5157 BEACHWALK  
DESTIN, FL 32541

August 8, 1997

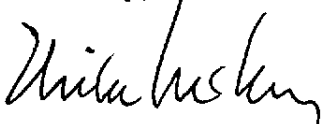
Division of Corporations  
Annual Reports Section  
P.O. Box 1500  
Tallahassee, FL 32302-1500

Dear Sir or Madam:

We have two companies in Florida that we recently discovered that we had not received our 1997 Annual Reports. We called your office as soon as we discovered we had never received these forms. Ronka, Inc. document # is P93000057936 and Southwest Financial, Inc. document # is P93000057942.

We would appreciate if you would consider waiving the late penalties on these two companies.

Sincerely,



Mike McNew  
President