SIGNATURE:

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR

PAGE 2082

T.G. BLACKWELL • C.P.A.

A Professional Association

Florida Institute of C.P.A.s

American Institute of C.P.A.s

March 31, 2000

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Emcam, Inc. EIN#59-3280238 Camem, Inc. EIN#59-3432242

Dear Madam or Sir:

Enclosed are Corporation Reinstatement application forms for the above-referenced two corporations. Also enclosed are the current returns for the year 2000 with payment of both \$150 filing fees.

Upon contacting your offices in response to a notice of late filing of these returns we found that the 1999 returns were timely filed as we had thought. However, we also learned that the returns were deemed to be incomplete because a resident agent change appeared on them without the new agent's signature.

Please accept our explanation of reasonable cause for this inadvertent omission. Mr. Wilson Hawa, who is the sole owner of these corporations, is a non-resident of the U.S. and as such must rely on local professional advisors to keep him abreast of the current local filing requirements. In an effort to further this compliance, he appointed myself as the registered agent to assist in this following the sudden death of his previous attorney and registered agent in February of 1999. His death prevented the registered agent from forwarding the documents to Mr. Hawa. Unfortunately, when Mr. Hawa submitted the Annual Reports for 1999 while out of the country, he did not know that the newly appointed registered agent's signature was required on the form he timely filed and paid.

Please consider the above information as a reasonable explanation of the circumstances causing the omission and therefore worthy of an abatement of penalty.

Your consideration in this matter will be greatly appreciated and if you have any questions, please do not hesitate to contact me.

Very truly yours,

m / C / Dl wolusell

Certified Public Accountant

CC: Wilson Hawa

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