GRATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR

Daytime Phone #

2001

Zeron's Iron Craft, Inc. 4363 E 10 Lane Hialeah, Fl 33010

FEI Number: 65-0592765

To. Division of Corporations

Ref: Annual Report for 2000.

This letter is to inform you of my reason for my tardiness in paying the annual report. This year the report was sent to my previous accountant's address and by the time that we were informed it was too late. Please excuse our tardiness, and we are sorry for any inconvenience that this may have caused. Thank you.

Jose Zeron-President

Walterio Rivera-Secretary