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National Hei		15 Corpor	ration	SECKETA TALLAHA	ALY UF STA SSEE FLOR	TE RIDA
pal Place of Business 555NW36	Mailing Address (555 NC	W36 <sup>51</sup> 30	0-1			
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Management Offices 6501 NW 36 St. Miami, FL 33166 Tel: (305) 871-2529

Funeraria Nacional Central 151 NW 37 Ave , Miami, FL 33125 Ph (305) 642-6234

Funeraria Nacional Hialeah 198 Hialeah Dr., Hialeah FL 33010 Ph (305) 863 0444

Funeraria Nacional Sur - 6871 Bird Road , Marni, F1 33155 Phi (305) 667-7484

Funeraria Nacional NE 7550 Biscayne Blvd ; Miami: FL 33158 Fti (305) 751-5005

Funeraria Nacional Miami Lakes 15200 NW 60" Ave , Miami Lakes Ft. 33014 Ph (305) 819 1880

National Merrill Funerals 11441 South Federal Highway Deerheld Beach, FL 33014 Ph (954) 427-7557 July 13, 1999

Florida Department of State Katherine Harris, Secretary of State Division of Corporations Annual Reports Section P O Box 6327 Tallahassee, Florida 32314

Re P97000058204 - National All Faith Funeral, Inc P97000056465 |- La Funeraria Cubana, Inc P97000054444 - Funeraria La Catolica, Inc V36146 First Arabian Financial Corporation P98000099598 One Price Funerals, Inc P96000005228 - Funeraria Latina Nacional, Inc P97000091843 - Funeraria Havana, Inc F96000021525 - Funeraria Nacional Sur Corporacion P97000051629 - Funeral Referral Services, Inc P96000024334 - National Merrill Funerals Corporation

## Gentlemen:

I am in receipt of your letters dated July 6 and July 7th, respectively, in which you state that you received my renewals for the corporations with the \$150.00, but have not been able to file them because we were short by the \$400.00 late fee.

This letter will serve as a formal request to appeal the assessment of this penalty, due to the fact that we relied on a third party source, according to Florida Statues, Administrative Codes, to prepare these returns, but they were never received by the accountant and he took off with all our files. I then took it upon myself, to request the forms and a gentlemen in your office by the name of Roberts or Robertson instructed me to mail them Fedex'd with a letter of explanation and use the unprinted forms he mailed me and that the penalty would be waived. As a taxpayer, and on behalf of all the above Corporations, am excercising the rights to appeal as given to taxpayers in the Statutes of the State of Florida. You can reach me at (305) 871-1255, should you require any further assistance.

Sincerely,

(Esmeralda) Delia Kennedy For the Firm

ce: Attorney Bernard B Weksler, For the Firm