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Watson & Company, P.A.

Certified Public Accountants

The Chasyn Building
20401 N.W. 2nd Avenue, Suite 300
(State Road 441)
Miami, Florida 33169
(305) 653-8865
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August 29, 2000

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Leisha, Inc.
Document no. P96000029749

Dear Sir/Madam:

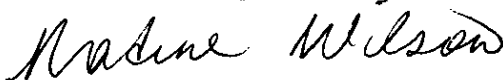
We are the Accountants and Power of Attorney for the above captioned corporation.

Pursuant to your letter dated August 14, 2000 (copy attached), enclosed, please find duly completed and signed 2000 Uniform Business Report along with check no. 2061 in the amount of \$150.00 as filing fee.

Kindly process the enclosed information as soon as possible and advise us accordingly.

Should you have any questions, please do not hesitate to contact the undersigned.

Sincerely,
WATSON & COMPANY, P.A.



for
Pamella B. Watson, CPA
President

PW/nw

enc.

cc: Leisha, Inc.