

BDD64231

Nikko Entertainment, Inc.
23260 South State Road 7 • Boca Raton, Florida 33429

August 29, 2001

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

RE: Filing of 2001 United Business Report
P96000069177

In accordance with our conversation with your office, please accept the enclosed 2001 Annual Report and check for \$150 as payment in full for our 2001 UBR.

In reviewing our books for the first seven months of 2001, our accountant informed us there was no record of a check for our 2001 UBR. As you will note by the enclosed return, our principal place of business changed in 2000 as did our mailing address. However, in filing the 2000 UBR the mailing address was inadvertently not changed. Therefore, we did not receive our 2001 UBR report nor any notices regarding non-filing. As you can tell by our history, we have always filed on time.

Thank you for your consideration of this matter. We look forward to a favorable reply.

Very truly yours,

Michael Radice
Director