SIGNATURE:



ACCOUNTANTS AND TAX CONSULTANTS

CORNERSTONE ONE - SUITE #475

1200 SOUTH PINE ISLAND ROAD

PLANTATION, FL 33324-4470

GLENN R. HAFT, CPA DANIEL P. STEINLAUF, EA BROWARD: (954) 476-7020 DADE (305) 949-1169 FACSIMILE: (954) 452-0790

August 13, 2001

Florida Department of State Division of Corporations PO Box 6327 Tallahassee, FL 32314

Re: Research By Sheryl, Inc.
Reference number: P97000046852

Dear Sir or Madam:

We have been requested by the above named taxpayer to contact you on this matter. We are in receipt of your notice dated August 3, 2001 returning the corporation's annual report for the additional late fee. We respectfully request that the late fee be waived and you accept the annual report as filed.

The corporation never received their annual report because they moved and had mail problems. It was not an intentional oversight but an error. The corporation has always complied with any filing regulations and payment requirements and has never been late before. We feel that the State of Florida has properly authorized the assessments of fines and late filing penalties to deter and punish those who choose not to abide by the rules. We do not feel it was their intention to punish a solitary incident that was merely a mistake.

We respectfully request that because of the situation so stated you will waive and abate the late filing penalty for this one instance.

Thanking your in advance for your consideration and speedy reply to this request

Sincerely,

Haft, Steinlauf & Co.

X

cc: Research By Sheryl, Inc.