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Thursday, October 19, 2000

Department of State Divisions of Corporations P.O. Box 6327 Tallahassee, FL 32314

To whom it may concern:

This letter is pertaining to my corporate registration for 2000. I never received a annual report form for 2000. I ask my accountant to make me copy of the necessary form that has to be sent in for renewal. I fill out the copied form and sent it with my check for \$150.00. Recently my accountant filed my 1999 tax returns and told me that my corporation was inactive. I checked with the bank and the check was never cashed. I cancelled my check and I am reissuing a new one along with the appropriate form that you sent me. I am kindly requesting the penalty fees to be waved, due to the fact that I did send the appropriate check and form on time but it was never processed. Thank you for your help in this matter.

Sincerely,

Michael Haspel President of Sales & Marketing

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tel: 954-984-9499 fax: 954-984-4643

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