

Timothy H. Kenney, P.A.

Attorney at Law

P.O. Box 708

188 Bradley Place

Palm Beach, Florida 33480-0708

Telephone
61) 833-8773

August 16, 1999

Fax # (561) 833-0543

Secretary of State
Division of Corporations
49 East Gaines Street
Tallahassee, FL 32399

2

Re: Annual Reports — Levy Corporations
Our File: LEY 4901

Dear Sir/Madam:

Please be advised that this office represents the following corporations:

1. SF 2 Academy, Inc.
2. Alpha Academy I, Inc.
3. Alpha Academy II, Inc.
4. Toddler Tech Academy - Davie, Inc.
5. Toddler Tech Academy - Fort Myers I, Inc.
6. Toddler Tech Academy - Fort Myers II, Inc.
7. Toddler Tech Academy - Miramar, Inc.

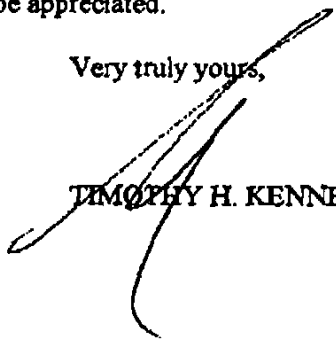
We have filed the Annual Reports and paid the late filing fees. However, I have been advised by my client that they never received the Annual Reports, hence the reason why they are late.

The Annual Reports were sent to an old address (2775 East Oakland Park Boulevard, #10, Fort Lauderdale, Florida 33308), however, the corporations moved from that address and the Annual Reports were not forwarded. Therefore, we would ask that you accept this letter as a request for a waiver of the late fees that have been paid and would ask for a refund of the late fee portion of the annual fees.

Your kind attention to this matter will be appreciated.

Very truly yours,

TIMOTHY H. KENNEY



TH:epw
En