J.P.Texturing, Inc. 1810 Sabel Drive Deerfield Beach Florida 33432

January 24th, 2001

The Department of State Division of Corporations Tallahassee Florida

Dear Sirs:

RE: J.P.TEXTURING, INC P98000031216

The registered agent for the above corporation changed his address last year. He advised the post office of the change. However, he never received the first or the second reminder to file the annual report for the corporation. As a result we never filed this report until our new accountant asked us if the fee had been paid. We would appreciate it if you would accept the check for \$ 150.00 and abate the penalty.

We apologize for any inconvenience caused .-

Sincerely,

B. Pate (Pres)