

Sewell and Company, PA
Certified Public Accountants

595817-90002-23

P98000033206

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July 9, 1999

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

Re: FED, INC.
P98000033206

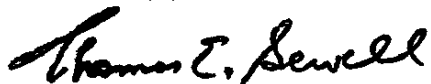
Dear Sir:

The taxpayer referenced above recently received notification from your office that his corporation was dissolved for failure to file the 1999 corporation annual report. We have researched this matter and find no record of the taxpayer having received the original 1998 Annual Report from your office. This taxpayer is a new corporation and would very much like to be in compliance with the laws of the State of Florida. Even though this is a new corporation, Mr. Rosas has been very diligent in filing all tax and government related forms to date. For some unknown reason, the 1999 form was never received.

Enclosed is a check for \$150, payment for the original filing fee. Due to the taxpayer's certainty that no form was ever received, as well as the fact that this is a new corporation just getting started in business, we respectfully request your consideration in waiving the reinstatement fees for Fed, Inc.

Thank you for your cooperation in this matter.

Very truly yours,



Thomas E. Sewell, C.P.A.
SEWELL AND COMPANY, PA

TES/dl
Encl.

CC: FED, INC.