

August 31, 1999

PA8000058257
612729-90005-27

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

Dear Sir/Madam,

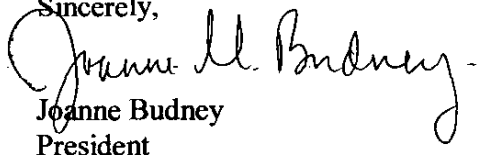
Please find the enclosed check for \$150 filing fee. To date, this is the first notice we have received regarding filing for an Annual Report and feel it is unfair to have to pay the late fee.

Upon receipt of this "second" notice, we contacted Corporate Creations to inquire if they were responsible for receiving and filing this document. They indicated that it was our responsibility. We then contacted your office to inquire about any alternatives. We were told we could dissolve the company, pay the extra fine, or write a letter explaining our situation and ask that the late fee be waived. Hence this communication.

We are more than happy to pay the fees owed, and would have paid them initially had we known they were due.

Thank you for your time and attention to this matter.

Sincerely,


Joanne Budney
President