

Attachment
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Doc. # P98000065616

TOPA, INC
C/O F. RODRIGUEZ
901 PONCEDE LEON BLVD., SUITE 501
CORAL GABLES. FL 33134

July 29, 2004

Division of Corporations
P.O. Box 1500
Tallahassee, Fl 32302-1500

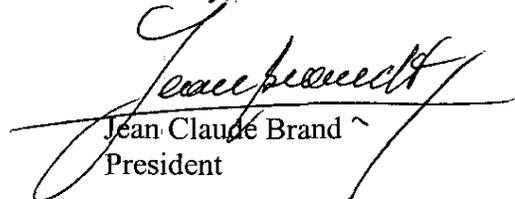
Re: Topa, Inc.
Document # P98000065616

Dear Sir or Madam:

Enclosed please find ck #1041 in the amount of \$550.00 to cover the above referred Corporation's annual report. The report was not filed timely since we did not receive the notification that this report was due. All of the officers and directors are non resident aliens that reside outside of the United States, the Company's address on file was no longer valid and the mailing address was incorrect (it should have been P.O. Box 310698 and not P.O. Box 31698). We are now aware of the fact that this form has to be filed annually by May 1 (even if we do not receive the form) and that we can obtain the same through the Internet.

Based on the information submitted above, we respectfully request that the \$400.00 penalty for late filing be abated and that a refund check in the amount of \$400.00 be issued to the Company for this matter.

Sincerely,


Jean-Claude Brand
President