

Attachment
KEYSTONE, STEINBERG & COMPANY
Certified Public Accountants • Professional Association

Home Tower - Suite 7B
1720 Harrison Street
Hollywood, Florida 33020

55052503
P98000077003

JACK S. KEYSTONE, C.P.A.
HOWARD A. STEINBERG, C.P.A.

Telephone: (954) 923-8359
Fax: (954) 923-7213

Division of Corporations
Uniform Business Report Filings
P.O. Box 1500
Tallahassee, FL 32302-1500

Re: Closeouts Unlimited, Inc.
FEI # 65-0859323

Gentlemen:

Enclosed is a copy of the only 2003 Uniform Business Report notice that our client received, which was the second notice. Our client never received the first notice.

Our client has never been late in filing their annual Uniform Business Report.

We respectfully request that the State consider abating the late filing penalty in light of our client's excellent compliance in all past years.

Thanking you in advance for your consideration in this matter.

Sincerely,



HOWARD A. STEINBERG, CPA

July 25, 2003

Enclosure

CC: David Suss