URE REQUIRED

SIGNATURE:

PROFESSIONAL BUSINESS ACCOUNTING, INC. 312-A S. W. 12TH AVENUE, MIAMI, FLORIDA 33130 305-642-3679 305-642-3992/FAX EMAIL: <u>vamean@aol.com</u>

September 14, 2001

Division of Corporations Secretary of State P. O. Box 6327 Tallahassee, Florida 32314 ATTN: Sean Toner

Dear Mr. Toner:

As per our telephone conversation I am enclosing the annual reports that we recently found sent to a client of ours by mistake.

Attached are the checks and the documents. Should there be any problems with the actual reports please contact me as soon as possible. If any of the checks are returned not paid by the bank then you need to contact the actual client to make the checks valid.

Please do your best possible to have all these checks deposited as soon as possible.

Thank you for your assistance and attention.

Sincerely.

Lawrence G. Herrero, President
Professional Business Accounting, Inc.