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J-CUBE, INC.							FILED 01 AUG -8 PH 12: 21				
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Principal Place of Business 8422 FOXWORTH CIRCLE ORLANDO FL 32819			Mailing Address 8422 FOXWORTH CIRCLE ORLANDO FL 32819				SECRETARY OF STATE TALLAHASSEE, FLORIDA				
2. Principal Place of Business  // 80 E. TRADEWINDS RD.  Suite, Apt. #, etc.			3. Mailing Address 180 E. TRADEWINDS RD Suite, Apt. #, etc.				DO NOT WRITE IN THIS SPACE				
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City & State WINTER SPRINGS, FL			City & State WIPTER SPRINGS, FL			4.	FEI Number 59-3	590551		No	plied For t Applicable
Zip 3 2 7 08	2708 USA		327 <i>08</i>	Country US A			3. Certificate of olatos besided		Fee F	\$8.75 Additional ee Required	
	6. Name	and Address of Current		7. Name and Address of New Registered Agent							
JOHNSON, DAVID W 8422 FOXWORTH CIRCLE ORLANDO FL 32819						ToSEPH	S. CASA: Box Number is Not Ac				
							ADEWINDS				
•					City		SPRINGS	. •	FL Z	ip Code	28
8. The above named entity submits this statement for the purpose of changing its registered office or regis									<u> </u>	321	20
	Inest	1. Carolese	,	•		_	RESIDENT		AUG C	> <i>1</i>	
SIGNATURE .	ignatur, typed	or printed name of registered agent a				ire required when			ATE		<del></del>
9. This corporation is eligible to satisfy its Intangible Tax filing requirement and elects to do so. (See criteria on back)			FILE NOW!!! FEE IS \$150.00 After MAY 1, 2001 Fee will be \$550.00 Make Check Payable to Department of Stat			50.00	10. Election Campaign Financing \$5.00 May Be Trust Fund Contribution.  Added to Fees				
11.		OFFICERS AND		12.		Al	DDITIONS/CHANGES	TO OFFICERS	AND DIRE	CTORS	IN 11
TITLE NAME STREET ADDRESS CITY-ST-ZIP	P CASALESE, JOSEPH S 180 E TRADE WINDS RD WINTER SPRINGS FL 32708				i	□ Change □ Addition □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □					
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13. I hereby certify that the information supplied with this filing does not qualify for the exemption stated in Section 119.07(3)(i), Florida Statutés, I further certify that the information indicated on this report or supplemental report is true and accurate and that my signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears in Block 11 or Block 12 if changed, or on an attachment with an address, with all other like empowered. SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR 2 AUG 01 407-356-364/ Date

Attachment Myc VS #P990000 62749

> Joseph S. Casalese 180 E Tradewinds Rd Winter Springs, FL 32708 August 2, 2001

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

Re: FEI 59-3590551

J-CUBE, Inc. 2001 UBR

## Gentlemen:

On March 3, 2001, Mr. David Johnson, the secretary treasurer of J-CUBE, Inc., died suddenly, apparently of a massive heart attack. J-CUBE, Inc. is a subchapter S corporation, initially comprised of three shareholders including Mr. Johnson, its purpose was to formalize a 3-way joint ownership of a light airplane.

Within a month of Mr. Johnson's death, his heirs passed to us several boxes of the records he had maintained for the corporation. We examined these records and determined he had properly filed both the state and federal income tax returns for the year 2000. At that time we did not see the 2001 uniform business report initial mailing (due by May 1, 2001) in these records nor did we realize he had not filed this report.

We received just yesterday from his heirs the last mailing for this report with a 12 September due date and a \$400 penalty. Upon reexamining the files yesterday we did locate the initial notice, which had been misfiled in the book containing the historical records of the corporation. There is a post-it note in Mr. Johnson's handwriting saying "Due before 1 May 2001." It is now clear he died before submitting this report and we did not discover that fact in our initial review of these records.

In the answer to one of your most frequently asked questions in the UBR instructions, you state, "Reports filed after 1 May are subject to a \$400 late fee" (Emphasis added). Our question is whether your office has some discretion in imposing that penalty if there are extenuating circumstances. We have been careful to comply with all the requirements of the State of Florida until Mr. Johnson's tragic demise. \$400 represents a significant financial penalty to this small corporation; any adjustment that might be made would be genuinely appreciated.

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