

NATP MEMBER

MFR & Associates
ACCOUNTANTS & CONSULTANTS

AICPA MEMBER

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November 5, 2004

FL Dept. of State
Fl. Div. Of Corp.

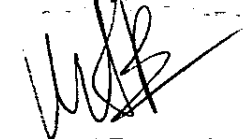
RE: JLGP IMPORT & EXPORT CORP.
Doc # P99000066447

Dear Sir or Madam:

I am writing to you on behalf of JLGP IMPORT & EXPORT CORP.
to request a waiver of penalties associated with the reinstatement of this corporation.
This request is based on the fact that this entity, our office or their attorney did not
receive a preprinted form from the State.
Enclosed please find a copy of the form for the year 2003, we obtained from the internet
and a check for \$165.00. The company has made a good faith effort to meet the state's
filing requirements.

I thank you in advance for your help,

Sincerely,



Manuel Fernandez
Tax Advisor