

Nofil & Nofil, P.A.

Joseph K. Nofil, C.P.A.

Mimi Nofil, Accountant

3284 North State Road 7
Lauderdale Lakes, Florida 33319
NE Corner of Oakland Park Blvd. & 441

Small Business Accounting
Individual & Corporate Income Tax
I.R.S. Representation

(954) 484-5533 / FAX (954) 484-1881

October 19, 2000

Division of Corporations
Attn: Annual Report Section
POB 6327
Tallahassee, Florida 32399

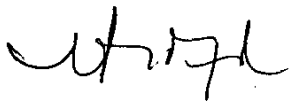
Re: JAN Dress for Less, Inc.
Document No.: P99000071282

Dear Corporation Officer,

As per my recent conversation with your office I was told to write a letter describing the reason why our client failed to file the Uniform Business Report for 2000. When our clients' address changed we wrote a letter informing your office of that change (copy enclosed). Apparently this information never made it in your system and my client never received their Uniform Business Report for 2000. I was also told that the report was returned as undeliverable which makes sense since our client moved. Enclosed please find a check in the amount of \$150.00 and the original Uniform Business Report for 2000.

If you have any further questions please contact us at the telephone number above.

Very truly yours,



Mimi Nofil, Incorporator
and Registered Agent