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Attachment
BO/30916

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DiRocco & Dombrow, P.A.

Certified Public Accountants and Consultants

July 11, 2002

Secretary of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32301

RE: A Coastal Lock & Safe Company
Document# 999000081232 *OH*
2002 Uniform Business Report

Gentlemen,

Our client requested we write you on his behalf regarding the late filing of the above referenced form.

Please be advised we are the accountants for A Coastal Lock & Safe Company and on a quarterly basis, we review his accounting records and make the necessary adjustments. While processing the Company's 2nd quarter work, we notice no check had been written to the Secretary of State to pay the Uniform Business Report. We brought this matter to our client's attention in which he informed our office that the form had never been received and asked for our assistance in corresponding with your office.

The client maintains corporate headquarters at the address of its officer. Initial correspondence from the State of Florida may have been undeliverable because of the unfamiliar addressee.

Our client has always filed his report in a timely manner, and in lieu of the above we ask that you accept the \$150.00 filing fee and abate the late filing penalty.

Thanking you in advance for your cooperation in this matter. I am,

Very truly yours,

Donna Moss
For the Firm

Enclosures