

ARTO DURSUNIAN, CPA

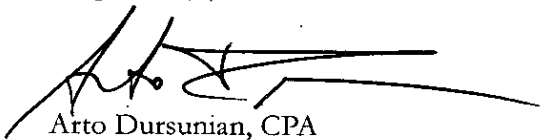
September 30, 2002

Division of Corporations
PO Box 1500
Tallahassee, FL 32302-1500

Dear Sir or Madam:

Reference is made to your notice dated June 2, 2002. We are returning the application with the corrected discrepancy as stated in your letter. Please excuse the late response. The sole shareholder is a resident of Israel and comes into the states quarterly. We respectfully request that you not impose a late fee as the original was filed on time and the re-submission could not have been sent within the time allowed.

Respectfully yours,



Arto Dursunian, CPA