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IronArt, Inc.

640 East Union Street
Jacksonville, FL 32206

August 24, 1998

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

To Whom I May Concern:

Please find our 1998 Profit Corporation Annual Report form with our check number 3989 in the amount of \$150.00 under cover of this letter.

The 2nd Notice Report packet was only recently "found" on the desk of a departed employee. When the packet was discovered we called your offices. We were told to mail the report with a check for \$150.00 and include a letter explaining the delay and requesting a waiver of the \$400.00 late fee.

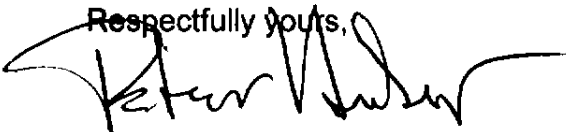
I am the owner of IronArt, Inc., a small subchapter S Corporation. The majority of our business comes from retail and wholesale sales completed out of state. I spend 20, or more, days per month away from Jacksonville generating these sales. The clerical and bookkeeping functions, including filing of all taxes, for my business were provided by an outside consulting service. Late in August of last year that service was discontinued without notice.

This disruption nearly resulted in the business failing. The task of generating out of state sales while coping with this crisis was very difficult. I hired and attempted to train four individuals over a course of 10 months before finding a person capable of replacing the prior service.

Unfortunately, the 1998 Report was one of the tasks to slip through the cracks. I recognize and take responsibility for the tardy filing of this report and its fee.

The \$400.00 late filing fee would pose a hardship on my business. I ask for a waiver of this fee as I am attempting to round the corner on a difficult financial period in my business career.

Respectfully yours,



Peter Huber
Owner