SIGNATURE:

## SURFIVAL INC. 3010 STIRLING ROAD HOLLYWOOD, FLORIDA 33021

July 28, 1998

Florida Dept. of State Division of Corporations PO Box 6327 Tallahassee, Florida 32314

Dear Sir or Madam:

Enclosed please find my renewal of my two corporations. In early 1998 I switched accountants and I never received the first renewal notification. I am asking that you please waive the penalties since I depended on my accountant to file all my taxes and notify me of all my obligations to the state.

I thank you in advance for your understanding and I apologize for this matter.

Sincerely,

Eli Dadon