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Certified Public Accountants

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Please Reply To:

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March 27, 2003

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

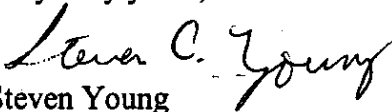
RE: WESCOM (MIAMI) CORPORATION
DOCUMENT #P67000035558
FEI# 65-0316651

Gentlemen:

Enclosed please find completed Corporation reinstatement for the above referenced taxpayer together with check payable to Department of State in the amount of \$150.00. Request is made for an abatement of the \$400.00 late filing penalty.

It is respectfully submitted that taxpayer failure to timely file the annual report and timely pay was due to reasonable cause and not willful neglect. The taxpayer had a change of address and never received the annual Uniform Business Report. Their current address is on the attached form.

Very truly yours,


Steven Young

SY/dm

Encl.