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October 2, 2000

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To Whom It May Concern:

Attached you will find the copy of the Uniform Business Report completed and sent in by me, as well as a letter returned to me by your office.

Per a telephone conversation with one of your employees regarding the filing of this report, I was instructed to forward the report with \$150 and a letter explaining the circumstances of the late filing. Unfortunately, I submitted reports for each of my 5 corporations together and did not submit a separate letter for each as I was told this morning by another one of your employees.

I am submitting the copy of the report and letter returned to me by you as well as a copy of my original letter explaining the extenuating circumstances of the late filing. Please consider my situation and let me know if there is any additional information you need. I can be reached at 800-590-5323.

It is my hope that it will be possible to waive the \$400 late fee incurred.

Sincerely,

John Fischer President

September 12, 2000

To Whom it May Concern:

Enclosed you will find the completed Uniform Business Reports for my existing corporations. Due to extenuating circumstances, these reports are being filed late. I had my new bookkeeper telephone your office regarding the possibility of waiving the late fees I have incurred. Your people instructed her to have me send along a letter of explanation for your consideration in making your decision regarding this matter.

In the beginning of the year, I moved my offices to 301 Yamato Road, Suite 1200, Boca Raton, Florida 33431. (You will note the address change on each form enclosed.) It appears that through the error of the mail, or the mis-management and disorganization of the company ` papers during the move itself, I never saw the first notice on these reports.

I also regret having to admit that my former bookkeeper was not the most trustworthy of employees. I cannot, with complete confidence, say that this person did not deliberately keep these reports from me as I discovered was the case with many taxes, bills and invoices during his tenure at my company.

To make matters worse, my mother became ill and subsequently has passed away. My personal absence during this time seriously handicapped the sales volume of my main company, and, consequently, created a major margin of arrears from which I am still attempting to recover.

The positive news is that my new bookkeeper seems to have quite a handle on things after a relatively short period of time. She has been working diligently to get the companies caught up on monies owed and appears to be succeeding. You can imagine her reaction to coming across all of these reports due so soon (after discovering them!) and the \$550 fee attached to each one! The companies are not in a position to come up with \$3300 on such short notice at this time, which is why I suggested that she telephone your office for advice.

I am hoping that you will decide in our favor and waive the late fees under the circumstances. Per the instructions given by your office, I have enclosed a check for \$150 for each report for now. I was told that if the late fees are not waived, that you will bill me the difference later.

I appreciate your time and consideration in this matter, and will wait to hear from you.

Sincereb John Fischer

President