

**J&E APPAREL SALES INC.
21354 GOSIER WAY
BOCA RATON, FLORIDA 33428**

JUNE 1, 1999

FLORIDA DEPT OF STATE
ANNUAL REPORTS FILING
PO BOX 1500
TALLAHASSEE, FL 32302

TO WHOM IT MAY CONCERN:

ENCLOSED IS A CHECK TO FLORIDA DEPARTMENT OF STATE FOR \$150.

OUR OLD ACCOUNTANT RECENTLY RETURNED ALL OUR PAPERWORK FOR THE 1998 TAX YEAR. HE DID NOT FILE ANY OF THE REQUIRED FORM ON TIME..

WE DID NOT KNOWINGLY AVOID PAYING THIS FEE ON A TIMELY BASIS. WE HAVE NEVER DELAYED OR AVOIDED PAYING ANY REQUIRED FEES ON A TIMELY BASIS IN THE PAST. WE ARE ASKING THAT THE \$400 PENALTY FOR FILING THIS FEE PAST MAY 1, 1999 BE WAIVED BASED UPON OUR SITUATION AND CIRCUMSTANCES. WE HAVE RETAINED A NEW ACCOUNTANT AND CAN ASSURE YOU THAT ALL FUTURE FEES WILL BE REMITTED ON A TIMELY BASIS.

THANK YOU FOR YOUR CONSIDERATION.

SINCERELY,

JAMIE & ERROHL MILLER