

Waugh & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

October 30, 2003

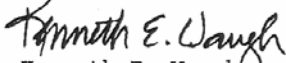
Mr. Sang Lee, President
United States Taekwondo Union
1 Olympic Plaza
Colorado Springs, CO 80909

Dear Mr. Lee:

The purpose of this letter is to inform you that our firm no longer intends to provide accounting services to the United States Taekwondo Union. We also will not be sending a representative to your annual meeting in Dallas.

We will gladly assist in providing an orderly transition to whomever you hire as your new accountants.

Sincerely,


Kenneth E. Waugh

copy: Mr. Bruce Harris