



Mills First, Inc.
 CENTURION OFFICE 1997
 7779 Starkey Road
 Seminole, Florida 33777
 Business (813) 398-7771

690405

26338 US Highway 19 North
 Clearwater, Florida 34621
 Business (813) 796-0055

8601 4th Street North, Suite 100
 St. Petersburg, Florida 33702
 Business (813) 577-5100

September 26, 1997

Division of Corporations
 P.O. Box 6327
 Tallahassee, FL 32314

Re: Mills First, Inc., FEI #59-2499391

To whom it may concern:

It has just been brought to our attention by our banking institution, that the FEI number you show is incorrect.

Your records indicate that our number is #59-2399391, please be advised that our correct number is 59-2499391.

If you require any additional documentation to make the necessary correction, please do not hesitate to contact me at the Seminole office.

Sincerely,


 Thomas P. Mills
 President

FEI ONLY

KS^{9/30}

REO Division
 Fine Homes Division
 Commercial Division

Seminole Fax (813) 393-4344
 Clearwater Fax (813) 797-0315
 St. Petersburg Fax (813) 577-4346

Title Division
 Mortgage Division
 Property Mgmt. Division