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# ATLAS PEARLMAN TROP & BORKSON

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December 8, 1997

VIA FACSIMILE

Ms. Thelma Lewis  
Florida Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

Re: Jupiter Marine International, Inc.

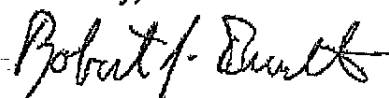
Dear Ms. Lewis:

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On approximately November 7, 1997, I filed Articles of Incorporation (the "Articles") on behalf of Jupiter Marine International, Inc. The Articles should reflect that Robert D. Keyser, Jr. is the Director. The Articles may now incorrectly indicate Mr. Keyser's middle initial as "J." Please change Mr. Keyser's middle initial to "D."

If you have any questions regarding this request, please contact me at (954) 766-7862.

Sincerely,



Robert J. Burnett

RJB/ms

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TLL DEC 8 1997

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