

P98000007084

BUSH ROSS GARDNER WARREN & RUDY, P.A.

ATTORNEYS AT LAW
220 SOUTH FRANKLIN STREET
TAMPA, FLORIDA 33602

(813) 224-9255

TELECOPIER (813) 223-9620

MAHLON H. BARLOW, III
DALE K. BOHNER
JOHN R. BUSH
MINDY L. CARREJA
SAMUEL B. DOLCIMASCOLO
PATRICIA LABARTA DOUGLAS
RICHARD K. FUEYO
J. STEPHEN GARDNER
JOHN N. GIORDANO
JEFFREY P. GREENBERG
R. J. HAUGHEY, II
RICHARD B. HADLOW
PAUL L. HUEY
DAVID M. JEFFRIES
BRENT A. JONES

NASREEN M. KADIVAR
S. TODD MERRILL
CRAIG A. MINEGAR
ALEXANDRA M. RENARD
JEREMY P. ROSS
JOHN F. RUDY, II
EDWARD O. SAVITZ
ALICIA J. SCHUMACHER
NEAL A. SIVYER
H. BRADLEY STAGGS
RANDY K. STERNS
JEFFREY W. WARREN
PAUL D. WATSON
DAVID B. WILLIAMS

March 11, 1998

Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

500002462975--5

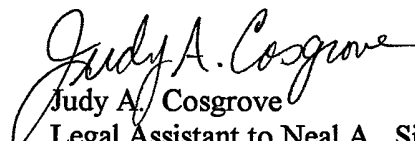
Re: **Absolute Sports, Inc.**

Dear Sir:

The Articles of Incorporation of the above corporation were filed on January 22, 1998. The name of one of the Directors of the corporation was misspelled in the Article VI. The correct name of the Director is Frank Baranowski (it was spelled as Barenowski in the Articles). Please adjust your records accordingly.

Thank you for your assistance. Please call if you have any questions.

Sincerely,


Judy A. Cosgrove
Legal Assistant to Neal A. Sivyer

/jac

*
Notified to be
official an
amend. must be
filed.

*
Susan Payne
3/18/98