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GGS INVESTMENTS, LTD. ELEVEN GREENWAY PLAZA, SUITE 3003 HOUSTON, TEXAS 77046 TELEPHONE (713) 877-8522 FACSIMILE (713) 877-8822

September 15, 1997

FLORIDA DEPARTMENT OF STATE Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Re:

S. E. Land Corp. doing business in Florida as ALII Holdings, Inc.

Document No.: F97000004293

Dear Sir or Ma'am:

Please be advised that the correct corporate address for S. E. Land Corp. as referenced above is:

1314 S. King Street, Suite 662 Honolulu, Hawaii 96814

Thank you for your attention to this matter.

Yours very truly,

R. Todd Carpenter

RTC:kb ctcorp ltr 091197

renell