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OF COUNSEL

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May 3, 2000

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

Re: **JEFFERSON SQUARE, INC. d/b/a**
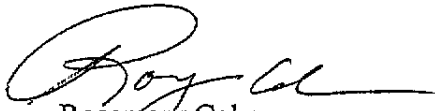   **HIGHTIDE CORPORATION (A Delaware corporation)**

Gentlemen:

In connection with the referenced corporation, enclosed please find original Corporation Resolution of Jefferson Square, Inc., together with our check in the amount of $35.00. This Resolution drops the alternate name, HIGHTIDE CORPORATION, from the corporate name JEFFERSON SQUARE, INC.

Please stamp the enclosed copy and return with your receipt.

Thank you for your cooperation. Should you have any questions, please call.

Very truly yours,

Dropping DBA
5-25-00
MS

Rosemary Cohen
Legal Assistant

:rc
Enclosure
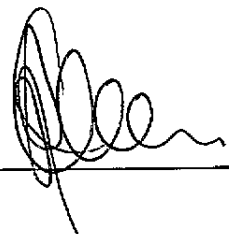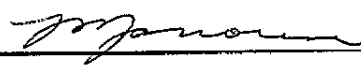
CORPORATE RESOLUTION
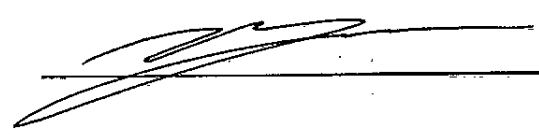OF
JEFFERSON SQUARE, INC.,
a Delaware corporation

    The undersigned, being all of the shareholders and directors of JEFFERSON SQUARE, INC., a Delaware corporation (the "Corporation"), upon a meeting duly held in accordance with its By-Laws at the corporate offices on April 24, 2000, it having been brought to the Board's attention that the corporate name registered in the State of Florida needs to be amended in that state to drop the alternate name, HIGHTIDE CORPORATION, hereby resolve as follows:

    RESOLVED THAT, the corporate name which is registered in the State of Florida, JEFFERSON SQUARE, INC. d/b/a HIGHTIDE CORPORATION, shall be changed to **JEFFERSON SQUARE, INC.** in order to drop the alternate name, HIGHTIDE CORPORATION.

DATE: _____4-28-00_____

_____ President/Dir.

_____ Secretary/Dir

_____ Vice President