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CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS 156 WEST 56th STREET · NEW YORK, NEW YORK 10019 (212) 265-7500

December 24, 1996

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314-6327

Gentlemen:

Enclosed please find the duly completed 1997 Limited Partnership Annual Reports, together with a check for the required filing fee for each of the entities listed below. Where applicable a duly executed Supplemental Affidavit of Reduced Capital Contributions has been provided to correct for errors attributable to misposting of financial information in the prior year.

Royal MGP Corp.	13-3840578
Plantation MGP Corp.	13-3840576
PGA MGP Corp.	13-3840580
Coral MGP Corp.	13-3840363
Boca MGP Corp.	13-3840360
Shenandoah MGP Corp.	13-3840579
Woods MGP Corp.	13-3840364
Wellington MGP Corp.	13-3840359
Marco MGP Corp.	13-3840365
Regency MGP Corp.	13-3840577

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Availability

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Should you have any questions regarding any of the enclosed reports, please to his hesitate 4050

contact me at 212-265-7500 ext. 372.

Thank you for your cooperation in this matter.

Very truly yours,

Richard Nichols

RN/sg

Enclosures

SUPPLEMENTAL AFFIDAVIT OF REDUCED CAPITAL CONTRIBUTIONS FOR A FLORIDA LIMITED PARTNERSHIP

The undersigned constituting all of the general partners of Wellington MGroup Ltd., a Florida Limited Partnership, executed this supplemental affidavit filed pursuant to section 620.112, Florida Statutes.

The total amount of the capital contributed by the limited partners as previously reported was overstated and the correct amount of capital actually contributed by the limited partners is \$0.

This 17th day of December, 1996

FURTHER AFFIANT SAYETH NOT.

Under penalties of perjury we declare that we have read the foregoing and that the facts are true, to the best of our knowledge and belief.

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General Partners

President

Wellington MGP Corp.