

F39925

June 24, 1997

Florida State Division of Corporations  
409 E. Gaines Street  
Tallahassee, FL 32314

Dear Sir or Madam:

I am writing to have you change the mailing address of my corporation -

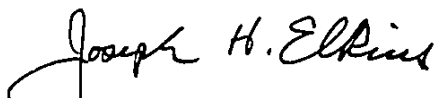
J & B Real Estate, Inc. -

form - 15617 Front Beach Road  
Panama City Beach, FL 32413

to - J & B Real Estate, Inc.  
6312 North Lagoon Drive  
Panama City Beach, FL 32408  
(850) 234-0069

Thank you in advance for your assistance.

Sincerely,

  
Joseph H. Elkins

KS 7/3