

F94000006506

MJ WHITMAN

January 31, 1997

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

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-02/11/97--01120--017
*****35.00 *****35.00

Re: M.J. Whitman, Inc. D/B/A/ Barse Whitman Associates, Inc.
F94000006506

Dear Ms. French:

As per our conversations, enclosed please find a copy of the corporate resolution dropping the assumed name of Barse Whitman Associates, Inc., which was originally filed with the Certificate of Cancellation of Registration of M.J. Whitman, L.P. Additionally I have enclosed a check in the amount of \$35.00 as payment of the applicable filing fee.

Thank you for your assistance with this matter. Should you have any questions, please do not hesitate to call.

Very truly yours,

Bridget C. Smith

Bridget C. Smith

2/7/97

Joy
Dropping
d/b/a

Enclosures

*Resolution was
submitted to this office
on 4/7/95 - due to
an error, our records
were never updated.*

*Joy -
Our accounting department
accidentally forwarded the
\$35 check directly to your
office on 1/30/97. If you have
any questions, please call me.
Thank you. Bridget Smith*

MJ WHITMAN, INC.

767 THIRD AVENUE
NEW YORK, NY 10017-2033

TELEPHONE 212. 888. 2190
FACSIMILE 212. 888. 6016
MEMBER NASD/SIPC

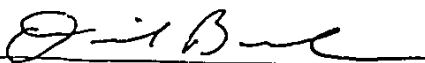
CERTIFIED COPY OF RESOLUTION

I, the undersigned Secretary of M.J. Whitman, Inc. (the "Corporation"), do hereby certify that the following is a true, complete and correct copy of certain resolutions of the Board of Directors of the Corporation, a corporation duly organized and existing under the laws of the state of New York, which resolutions were duly adopted at a duly called meeting of the said Board, held on January 24, 1995, a quorum being present, and is set forth in the minutes of the said meeting; that I am the keeper of the corporate seal and of the minutes and records of the Corporation; and that the said resolutions have not been rescinded or modified:

RESOLVED that all activities and business of M.J. Whitman, Inc. (d/b/a Barse Whitman Associates, Inc. in Florida), within the state of Florida, be conducted under the name "M.J. Whitman, Inc."; and

RESOLVED that all activities and business conducted under the d/b/a Barse Whitman Associates, Inc., within the state of Florida, be ceased.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of the said Corporation, on this the 16th day of February, 1995.


Name: David Barse
Title: Secretary

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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