Florida Department of State Att: Sandra B. Mortham **Division of Corporations** P.O. Box 6327 Tallahassee, FL 32314

Dear Ms. Mortham:

This letter is to inform you of a change of address for billing purposes and all matters of finance. Please send all inquiries and invoices to our New York office:

IRdg

Att: Alexandra Dyer 124 West 24th St.

New York, NY, 10011

Thank you for your prompt attention to this matter.

Sincerely,

John Higgins

President