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March 6, 1998

David L. West
Great American Backrub, Inc.
4500 140th Ave. No. Suite 221
Clearwater FL 33762

Re: GREAT AMERICAN BACKRUB, INC.
Ref. Number: F98000000945

300002449023--4

Dear Mr. West;

This letter is in reference to the qualification documents that were filed by this office on February 18, 1998, regarding Great American Backrub, Inc., a Delaware corporation.

Please be advised that this office erroneously filed the referenced qualification documents. The corporate name is unavailable for use in Florida. The records of this office reflect that a Florida corporation filed its articles of incorporation with this office on June 26, 1997, by the name of The Great American Backrub, Inc., document number P970000056190 (print out enclosed).

As Great American Backrub, Inc.'s corporate name is unavailable for use in Florida, it must adopt an alternate name for use in Florida by submitting the enclosed corporate resolution by the board of directors. The corporate resolution must be signed by the chairman, vice chairman, or an officer of the corporation. The alternate name must include a corporate suffix such as: Corporation, Corp., Incorporated, Inc., Company or Co.

Please accept my sincere apology for this filing error. Please contact me directly by calling (850) 487-6958 for assistance in determining name availability for the alternate corporate name for use in Florida. If you have any questions regarding this matter, please do not hesitate to contact me. I am enclosing a self-addressed envelope so that you may submit the resolution to my attention.

Sincerely, *LEE RIVERS*

Lee Rivers, Corporate Specialist
Division of Corporations

Enclosures