



cantera & associates, inc.
accountants and tax consultants

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established 1935
(havana, cuba)

dr. carlos c. lopez - ogular
amada cantera lopez

angel fandino
andres gutierrez (1920 - 1978)
maria del carmen lopez - ibarguen

clara sanchez
vivian m. willams

June 25, 1997

L46792

DIVISION OF CORPORATIONS
409 East Gaines Street
Tallahassee, Fl. 32399

Attn.: Mr. Sean Toner

Re. : Document # L46792
Steel Resources, Inc.

Dear Sirs :

As per today's telephone conversation with Ms. Pat Bailey regarding the above mentioned corporation, please change the principal place of business to :

7171 S.W. 62nd. Avenue, Suite 500
Miami, Fl. 33143

Please correct your records to reflect this change.

Yours truly,

CANTERA & ASSOCIATES, INC.

A. Cantera - President

Enclosure (1)
AC/rr

8/1
P 6/26/97
A/C