



ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

P40574

OFFICE OF COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

October 7, 1997

James D. Whisenand, Esq.
Whisenand & Turner
Suite 1800
701 Brickell Avenue
Miami, Florida 33131

Dear Mr. Whisenand:

500002388325--5

Re: Singer & Friedlander, Limited

We are enclosing for your files a copy of the cancelled Certificate of Authority to Transact Business as an International Representative Office. The Representative Office was voluntarily dissolved on September 15, 1997.

We trust you will feel free to call on this office if we can be of any further service to you.

Sincerely,

John A. Pullen
Financial Specialist
Office of Licensing and Chartering
Division of Banking
101 East Gaines Street
The Fletcher Building, Suite 636
(850) 414-8067

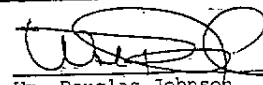
JAP:eb
Enclosure

cc: Federal Reserve Bank of Atlanta
Atlanta, Georgia

Bureau of Corporations, Secretary of State

microfilmed
for information
SP per KB
10/13/97

Cancelled pursuant to voluntarily surrender of license, effective 9/15/97.


Wm. Douglas Johnson
Assistant Director
Division of Banking

COMPTROLLER OF FLORIDA

WHEREAS, SATISFACTORY EVIDENCE OF COMPLIANCE WITH ALL THE REQUIREMENTS OF THE LAWS OF THE STATE OF FLORIDA HAS BEEN PRESENTED TO ME, I GERALD LEWIS, COMPTROLLER OF THE STATE OF FLORIDA AS COMMISSIONER OF BANKING, UNDER AND BY VIRTUE OF THE AUTHORITY VESTED IN ME BY THE CONSTITUTION AND STATUTES OF THE STATE OF FLORIDA, DO HEREBY AUTHORIZE:

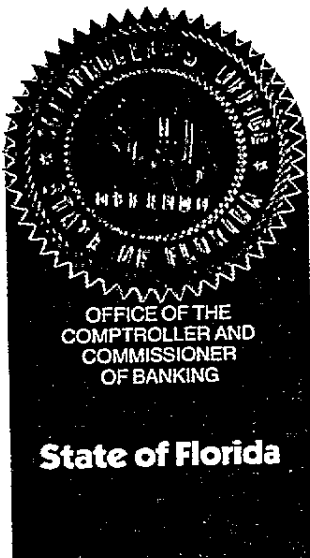
SINGER & FRIEDLANDER, LIMITED

London, England

TO TRANSACT Business as an International Representative Office

91 - IRO

CERTIFICATE NUMBER



GIVEN UNDER MY HAND AND SEAL OF OFFICE

this 29th day of

July A.D. 19 93



GERALD LEWIS
Comptroller of Florida and
Commissioner of Banking

ATTEST:


Director, Division of Banking