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The S.A.C. Companies

April 7, 1997

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RE: S.A.C. WEST, INC. 831 N. Judge Ely Abilene, Tx 79601 P93000069674

To whom it may concern:

We have relocated our Corporate Offices to:

THE S.A.C. COMPANIES
444 Seabreeze Blvd.
Suite 750
Daytona Beach, Fl 32118

(904) 252-2202

(800)922-3337

Fax (904) 252-2214

Please send all future invoices, statements, etc., to the address listed above. Thank you for your cooperation with this matter.

Sincerely,

Diane W. Long, Controller

THE S.A.C. COMPANIES

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