DATE:

MAY 23RD 1997

TO:

INTERNAL REVENUE SERVICE CENTER, FLORIDA DEPARTMENT OF REVENUE & FLORIDA DIVISION OF CORPORATIONS

FROM:

W. K. TRADING & CARGO, INC.

REF.:

CHANGE OF ADDRESS

FEIN.:

65-0668887

TAX ID NO.: 23-08-4570077-78

CORPORATE NO.: P96000046135

AS OF THE DATE REFERENCED ABOVE, OUR NEW BUSINESS AND MAILING LOCATION WILL BE:

> C/O WALTER LAVIGNE 1916 NORTH WEST 82TH AVENUE MIAMI, FLORIDA 33126 (305) 716-0950

PLEASE REMEMBER TO UPDATE YOU RECORDS ACCORDINGLY. THANK YOU FOR YOUR TIME AND ATTENTION IN REGARDS TO THIS MATTER.

CORDIALLY,

DIRECTOR

CC: I.R.S. F.D.O.R.

FILE