

LAW OFFICES OF

Frank W. Ricci, P.A.

IMMIGRATION & CUSTOMS ATTORNEYS

FRANK W. RICCI*
*MEMBER FLORIDA BAR ONLY
PRACTICE LIMITED EXCLUSIVELY
TO IMMIGRATION & CUSTOMS LAW
ALSO ADMITTED:
UNITED STATES SUPREME COURT

U.S. TAX COURT

U.S. COURT OF INTERNATIONAL TRADE

U.S. COURT OF APPEALS
FOR THE FEDERAL CIRCUIT

September 18, 1997

BETTINA DIETCH
OFFICE ADMINISTRATOR

SENIOR PARALEGAL
BELLE KRUPINSKI

PARALEGAL STAFF
SUSAN E. CAIRL
MARTINA CASO
PATRICIA CORRADO
LISA MILAM
ESTI VOLLINGER

**Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314**

Re: Clearwater Beach Development, Inc.

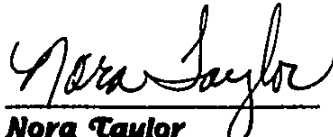
Dear Sir or Madam:

Please be advised of the new address for the above corporation:

**Clearwater Beach Development, Inc.
4360 Northlake Blvd., Suite 211
Palm Beach Gardens, FL 33410**

Thank you for your assistance in this matter.

Sincerely,


**Nora Taylor
Legal Assistant**

*Keuey
9/18/97
JH*