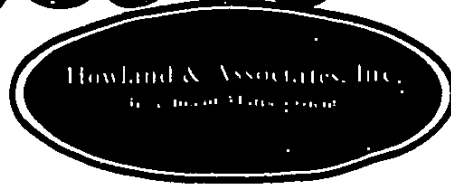


P97000002254



Howland & Associates, Inc.  
One North Dale Mabry, Suite 980  
Tampa, Florida 33609

Dee S. Howland, CFA  
(813) 870-3636 Phone  
(813) 870-3838 FAX

October 9, 1997

Florida Department of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, Florida 32314

Re: P97000002254

Gentlemen:

This letter is to notify you that the above referenced corporation, Howland & Associates, Inc. has changed its address. The new address is:

Howland & Associates, Inc.  
One North Dale Mabry  
Suite 980  
Tampa, Florida 33609

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Dee S. Howland".

Dee S. Howland, CFA  
President

KELLEY  
10/15