

P97000008323

Joseph F. Hand

Certified Mediator  
Private Worker Compensation Mediations  
2094 N.E. 54th Street  
Ft. Lauderdale, FL 33308

Telephone 771-2732

February 25, 1997

Ms. Agnes Lunt  
Division of Corporations  
PO Box 6327  
Tallahassee, FL 32314

Re: Joseph Hand Mediations

Dear Ms. Lunt,

As per our conversation this morning, apparently, our accountant mistakenly wrote our address as 2094 NW 54th Street, rather than, 2094 NE 54th Street which is the correct address when he compiled our filing papers. Please include this letter in our records to reflect the correct address, which is:

Joseph Hand Mediations  
2094 NE 54th Street  
Fort Lauderdale, FL 33308

Thank you very much for your cooperation in this matter. I do apologize for my accountant's error and any aggravation it has caused.

Sincerely,

*Karen Russell Hand*

Karen Russell Hand

FEB 28 1997