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September 30, 1997

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Panther Woods Realty, Inc., Document #P97000081216

Dear Madam or Sir:

Articles of Incorporation were recently filed on September 18, 1997 for the above-referenced corporation, and the mailing address for the corporation was inadvertently set forth in the document as the same as the principal office address. Our client would prefer to have all mail directed to a different address as shown below.

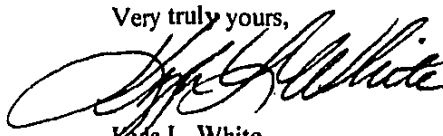
Please amend your records to reflect the addresses of the corporation as follows:

Principal Office: 9402 Meadowood Drive
Fort Pierce, Florida 34951

Mailing Address: c/o Estein & Associates, U.S.A., Ltd.
5211 International Drive
Orlando, Florida 32819

If you have any questions concerning the above, please do not hesitate to call me.

Very truly yours,



Kyle L. White
Legal Assistant to
Charles C. Carrington

KLW:
Enclosures
71051/55322/44434

C: Mr. Lothar Estein

KELLEY
10/7