

RICCIANI, MATHIS & JESSEN

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

6371-4 PRESIDENTIAL COURT • FORT MYERS, FLORIDA 33919 • (941) 482-3535 • FAX (941) 482-3458 • (800) 940-6003

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September 4, 1997

Annual Report Filings
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Florida Golfing & Tennis, Inc.
Fed. I.D. # 65-0371788

Gentlemen:

Please change the mailing address for the above referenced corporation to:

C/o Ricciani, Mathis & Jessen
6371-4 Presidential Court
Fort Myers, Florida 33919

Thank you for taking care of this matter.

Sincerely,

RICCIANI, MATHIS & JESSEN

Richard R. Ricciani
Richard R. Ricciani, CPA

RRR/jls

Kelley 9/10