

FRIEDMAN & KESSLER

COUNSELLORS AT LAW

SHAKESPEARE HALL SUITE 530

128 DORRANCE STREET

PROVIDENCE, RI 02903

SAUL FRIEDMAN
HAROLD I. KESSLER

401-421-8908
401-421-9650

October 2, 1992

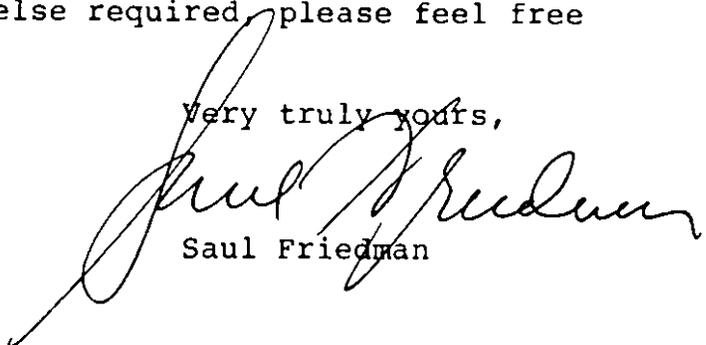
Corporations Division
Secretary of State
100 North Main Street
Providence, RI 02903

Gentlemen:

In connection with the corporation known as WINKLER ASSOCIATES, INC., Corporate ID No. 18381, I resign as Registered Agent for said corporation.

If there is anything else required, please feel free to call or write.

Very truly yours,


Saul Friedman

SF/mbm

ID# 18381

Oct 5 10 59 AM '92
RECEIVED
SECRETARY OF STATE