Hoyle, Tanner & Associates, Inc.

Five Commerce Park North Bedford, NH 03110 Tel (603) 669-5555 Fax (603) 669-4168



December 8, 1997

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Office of the Secretary of State
Corporations Division
100 North Main Street
Providence, RI 02903-1335

Re: CHANGE IN CORPORATE ADDRESS

Dear Service Representative:

Please accept this letter as our notification that effective December 12, 1997, the corporate address for **Hoyle, Tanner & Associates, Inc.** (FID# 02-0317405 and RI Corporate ID # 88849) will change

from:

Five Commerce Park North

Bedford, NH 03110

to:

150 Dow Street

Manchester, NH 03101-1227

If you have any questions, please contact Julie McCullough at 603-669-5555.

Sincerely,

HOYLE, TANNER & ASSOCIATES, INC.

łagnes D. Boothroyd

President