

Filing fee: \$10.00

STATEMENT OF CHANGE OF REGISTERED OFFICE
OR REGISTERED AGENT, OR BOTH,
OF

M & G -- U S A, INC.

To the Secretary of State
of the State of Rhode Island

Pursuant to the provisions of Section 7-1.1-12 of the General Laws, 1956, as
(Insert "7-1.1-12" if a domestic corporation, or "7-1.1-107" if a foreign corporation.)
amended, the undersigned corporation, organized under the laws of the State of Rhode
Island, submits the following statement for the purpose of changing its
registered office or its registered agent, or both, in the State of Rhode Island:

FIRST: The name of the corporation is M & G -- U S A, INC.

SECOND: The address of its present registered office is SELYA AND IANNUCCILLO,
INC., 320 South Main Street, Providence, RI 02903

THIRD: The address to which its registered office is to be changed is IANNUCCILLO AND
HINES, INC., 320 South Main Street, Providence, RI 02903

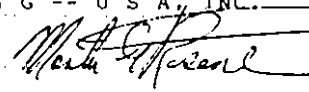
FOURTH: The name of its present registered agent is Bruce M. Selya, Esq.

FIFTH: The name of its successor registered agent is Anthony G. Iannuccillo, Esq.

SIXTH: The address of its registered office and the address of the business office of
its registered agent, as changed, will be identical.

SEVENTH: Such change was authorized by resolution duly adopted by its board of
directors.

Dated January 3, 19 83

M & G -- U S A, INC.
By 
Its President

STATE OF RHODE ISLAND }
COUNTY OF } SC.

At _____ in said county on this _____ day
of _____, 1983, personally appeared before me _____
_____ of _____, who, being by me first duly sworn, declared that he
is the _____ of M & G -- U S A, Inc.
that he signed the foregoing document as _____ of the
corporation, and that the statements therein contained are true.

(NOTARIAL SEAL)


Notary Public

JAN 27 1983