

# Sayer Regan Thayer & Flanagan

ATTORNEYS AND COUNSELLORS AT LAW

January 22, 2002

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

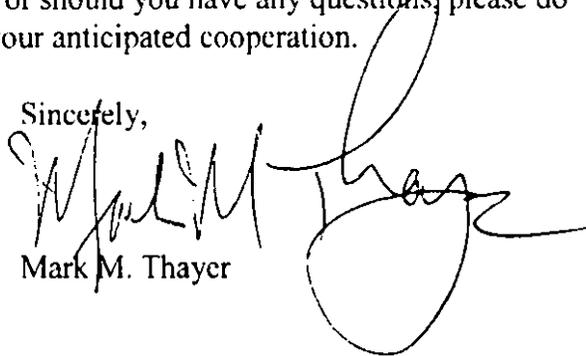
Re: *Bluff Head Corp.*

To Whom It May Concern:

This letter serves as a letter of resignation of Registered Agent regarding the above referenced corporation. This firm is no longer the Registered Agent for Bluff Head Corp. and has not been for several years. Please update your records accordingly. Should you require any further information or should you have any questions, please do not hesitate to contact me. Thank you for your anticipated cooperation.

Sincerely,

Mark M. Thayer



MMT:kam

70. HV EE 01 EZ NUC

ALL STATE WHO BOO  
DIVISION OF CORPORATIONS  
SECRETARY