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VINCENT T. EARLY  
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(1926 - 1992)

December 12, 2000

Mr Pete T Cenarrusa  
Secretary of State  
700 W Jefferson  
PO Box 83720  
Boise ID 83720-0080

Re: SPECIAL ACCOUNTS BILLING GROUP, INC.

Dear Mr Cenarrusa:


We are the attorneys for Special Accounts Billing Group, Inc. ("SABG"). Please be advised that we are currently handling regulatory compliance issues for SABG. Accordingly, please send any reports, requests for information, etc. to the following address:

SPECIAL ACCOUNTS BILLING GROUP, INC.  
c/o EARLY, LENNON, PETERS & CROCKER, P.L.C.  
900 Comerica Bldg  
Kalamazoo MI 49007  
Attn: Patrick D. Crocker

Should you have any questions or concerns, please contact the undersigned.

Very truly yours,

EARLY, LENNON, PETERS & CROCKER, P.L.C.

  
Patrick D. Crocker  
PDC/jam