

Memo from

MARVIN DUKE

My address
#26049
July 15, 1994

State of Idaho
Secretary of State
Room 203, Statehouse
P.O. Box 83720
Boise, Idaho 83720-0080

Attention: Sally

As instructed by you to resolve, I
am requesting that you delete my name
and mailing address from:

Back & Neck Corp.

The current address is:

Back & Neck Corp.
139 Fulton Street, 7 th Floor
New York, N. Y. 10038

Attention: Ernest Pecorraro, Pres.

MARVIN DUKE & ASSOCIATES
P.O. Box 385
Port Lee, New Jersey 07624

M. D.

