

**First Union Corporation
Legal Division**

One First Union Center (0630)
Charlotte, North Carolina 28288
704 374-6611
FAX: 704 374-3105

Post Office Box 2080
Jacksonville, Florida 32231-0010
904 361-3785
FAX: 904 361-3144

Reply to: Charlotte Office

Direct Dial:
(704) 383-7944

99 MAR -4 AM 8:39
SECRETARY OF STATE
STATE OF IDAHO

123 South Broad Street (PA1275)
Philadelphia, Pennsylvania 19109
215 985-7969
FAX: 215 985-8973

February 26, 1999

C120329

FILED

chg. add.

Idaho Corporations Division
State Capitol Building, Room 203
700 W. Jefferson Street
Boise, ID 83720

RE: Annual Report Change of Address

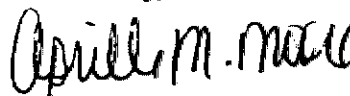
Dear Sir or Madam:

Attached, please find a list of subsidiaries of First Union Corporation currently incorporated or qualified in the State of Idaho for which we are responsible for filing annual reports. In order to assist us in timely filing these reports with your office, we request that you change your records to reflect that all annual reports for the attached entities be sent to the following address, if this is not the address you are currently using for annual reports for these subsidiaries:

1401 Shoreline Drive
Boise, ID 83702

Thank you for your assistance in this matter. If there are questions, please do not hesitate to call me at the above referenced number.

Sincerely,



Aprille M. Moore
Legal Assistant

Enclosure

Idaho

First Union Auto Finance, Inc.	C120329	
Qualification	<u>Registration Date</u> 7/28/1997	Agent - The Prentice-Hall Corporation System, Inc.
First Union Brokerage Services, Inc. (DBS)	C100851	
Qualification	<u>Registration Date</u> 7/1/1994	Agent - The Prentice-Hall Corporation System, Inc.
First Union Commercial Corporation (COM)	C84103	
Qualification	<u>Registration Date</u> 9/2/1987	Agent - The Prentice-Hall Corporation System, Inc.
First Union Mortgage Corporation (MTG)	C14896	
Qualification	<u>Registration Date</u> 1/27/1984	Agent - The Prentice-Hall Corporation System, Inc.
TMS Mortgage Inc.	C102401	
Qualification	<u>Registration Date</u> 6/10/1993	Agent - Corporation Service Company
Wheat First Securities, Inc. (CMC)	C119525	
Qualification	<u>Registration Date</u> 5/16/1997	Agent - Corporation Service Company
Wheat Insurance Services, Inc. (WIS)	C119522	
Qualification	<u>Registration Date</u> 5/16/1997	Agent - Corporation Service Company