Exhibit B

RECEIVED [illegible] 1995

THE CITY OF KEY WEST
P. O. BOX 1409
KEY WEST, FLORIDA 33040-1409

RECEIVED
APR 16 2003
CITY OF KEY WEST
PLANNING DEPT.

October 2, 1995

Eward W. Horan, Esq.
Horan & Horan
608 Duval Street
Key West, FL 33040

RE: Dr. Richard Walker
Purchase of "Flipper's Sea School" property from the City of Key West

Dear Mr. Horan:

This is to confirm the following:

1. The documents in the above-referenced sale, including appraisals prepared for the City, clearly state that the property may be used for professional offices and residential units. Thus, it is my opinion that, after appropriate permits have been obtained, the current building(s) may be partitioned for those uses.

2. The decking and stairwells currently in or on the building(s) are "grandfathered" and do not need to be removed by your client.

3. No additional parking is required for your client's proposed medical offices and three residential units in the current building(s) because this is a less intensive use of those building(s) than the previous uses of the building(s).

Please contact me if you require additional information.

Sincerely,

Diane Tolbert Covan
Acting City Attorney

cc: Ted Strader, City Planner
Paul Cates, Assistant City Manager