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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: SKY LAND HOMES, INC
(Name of Corporation)

DOCUMENT NUMBER: P040000 60546

The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Fabian C Rosado
(Name of Person)

SKY LAND HOMES, INC.
(Name of Firm/Company)

4248 TOWN CENTER BLVD STE #5
(Address)

ORLANDO, FL 32837
(City/State and Zip Code)

For further information concerning this matter, please call:

FRANCIS CABREDA at (407) 908-1401
(Name of Person) (Area Code & Daytime Telephone Number)

Enclosed is a check for \$35.00 made payable to the Florida Department of State.

Street Address:
Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

Mailing Address:
Amendment Section
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

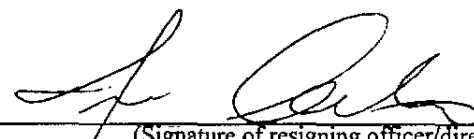
**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, FRANCIS CABRERA, hereby resign as Vice President & Secretary
(Title)

of SKY LAND HOMES, INC.
(Name of Corporation)

P040000060548, a corporation organized under the laws of the State of
(Document Number, if known)

FLORIDA


(Signature of resigning officer/director)

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TALLAHASSEE FLORIDA

FILING FEE IS \$35.00

Make checks payable to Florida Department of State and mail to:

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314