P98000010426

Carlos I. Fernandez 5700 Michelangelo St. Coral Gables, Fl. 33146

October 18, 2000

Florida Department of State Division of Corporations PO Box 6237 Tallahassee, Fl. 32314

I have enclosed a check for \$140.00 for my resignation from ABCO Premium Finance, Inc., ABCO Insurance Underwriter Inc., Fortun Insurance Agency, Inc., and American Inspection and Loss Control Inc. If you have any questions please call me at 305 665 8241

Thank you,

Carlos I. Fernandez

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OFFICER / DIRECTOR RESIGNATION

I, Carlos I. Fernandez, hereby resign as President/Secretary Trusme (Title) Directory
of ABCO Insurance Underwriters, Inc., (Name of Corporation)
a corporation organized under the laws of the State of Florida
and affirm that the corporation has been notified in writing of the resignation.
(Signature of resigning officer/director)