



May 2, 2002

VIA FEDEX

Ms. Thelma Lewis
Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

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*****35.00 *****35.00

RE: Elias Development Corp.
Babe Elias Builders, Inc.
Moseley's-Palm Beach, Inc
Moseley's-Miami Beach, Inc.

Dear Ms. Lewis:

Please be advised that Ms. Beverly M. Elias, due to severe physical illness, tendered her resignation as Vice President and Director of Elias Development Corp. in April 1, 1999. She has been unable and has not participated in any manner in the administration of this corporation since that time.

Enclosed please find another copy of her letter of resignation.

Please remove her name from any and all of the corporate records of this corporation retroactive to such date.

Sincerely,

George Elias Jr.
George Elias, Jr., Esquire
Secretary/Director

FILED
02 MAY -3 PM 4:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Off Resign
5/6/02 T. Lewis*

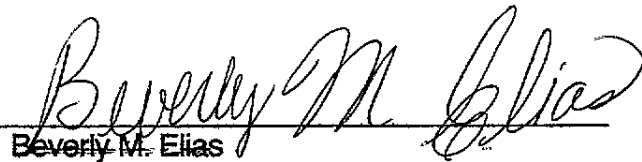
Beverly M. Elias
128 Orquidea Avenue
Coral Gables, Florida 33143

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02 MAY -3 PM 4: 20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RESIGNATION

I, BEVERLY M. ELIAS, hereby declare and acknowledge my resignation as Vice President and Director, and as to any other office or position I may have held or presently hold, in and of Moseley's-Miami Beach, Inc., retroactively effective as of April 1, 1999.

Dated: May 1, 2002.


Beverly M. Elias