

334220  
MANDEL, SIMOWITZ, WEISMAN, KIRSCHNER & DIAZ, P.A.

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September 23, 1997

**VIA FEDERAL EXPRESS**  
Florida Secretary of State  
Division of Corporations  
409 East Gaines Street  
Tallahassee, Florida 32399

RE: Palers Development Corporation

Dear Sir or Madam:

Enclosed herewith please find an original Resignation to be filed relative to the above corporation. Also find our firm's check in the amount of \$35.00 representing the filing fee for the enclosed Resignation.

If you have any questions with regard to this matter, please do not hesitate to contact the undersigned.

Very truly yours,

  
Mitchell B. Kirschner

MBK:pma  
Enclosures

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\*\*\*\*\*35.00 \*\*\*\*\*35.00

O/P Res  
CRG  
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**RESIGNATION**

Gentlemen:

I hereby tender my resignation as Officer and Director of PALER  
DEVELOPMENT CORPORATION, a Florida corporation, effective the 26<sup>th</sup> day of May,  
1997.

DATED: May 26, 1997

By: Maureen Blum  
Maureen Blum

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FILED  
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA