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TALLAHASSEE, FLORIDA

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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: FIRST PERFORMANCE RECOVERY CORPORATION
(Name of Corporation)

DOCUMENT NUMBER: 493508

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

Please return all correspondence concerning this matter to the following:

JOHN H ESTES
(Name of Person)

FIRST PERFORMANCE RECOVERY CORP
(Name of Firm/Company)

600 PILOT RD
(Address)

LAS VEGAS, NV, 89119
(City/State and Zip Code)

For further information concerning this matter, please call:

JOHN H ESTES at (702) 951-1000 EXT 21028
(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

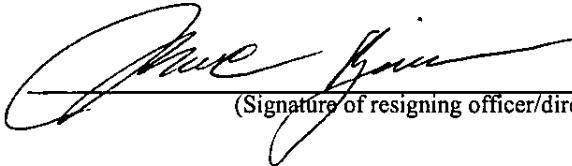
**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, JOHN TONETTI, hereby resign as PRESIDENT
(Title)

of FIRST PERFORMANCE RECOVERY CORPORATION
(Name of Corporation)

493508, a corporation organized under the laws of the State of
(Document Number, if known)

NEVADA.

 Secretary
(Signature of resigning officer/director)

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

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