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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: Absolut Financial Resources, Inc.
(Name of Corporation)

DOCUMENT NUMBER: K68539

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

Please return all correspondence concerning this matter to the following:

Jose L. Guillen

(Name of Person)

Absolut Financial Resources

(Name of Firm/Company)

4960 SW 72 Avenue, Ste 201

(Address)

Miami, FL 33155

(City/State and Zip Code)

For further information concerning this matter, please call:

Jose L. Guillen

(Name of Person)

at (305) 274-7467

(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

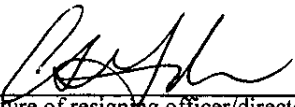
**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, Celia S. Guillen, hereby resign as Vice President / Secretary
(Title)

of Absolut Financial Resources, Inc.,
(Name of Corporation)

K68539, a corporation organized under the laws of the State of
(Document Number, if known)

Florida.


(Signature of resigning officer/director)

FILING FEE IS \$35.00

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TALLAHASSEE FLORIDA

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

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