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FLORIDA DEPARTMENT OF STATE

Glenda E. Hood  
Secretary of State

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

November 16, 2004

SPEAR SAFER PL CPAS & ADVISORS  
8350 N.W. 52ND TERRACE  
SUITE 301  
MIAMI, FL 33166

SUBJECT: SPEAR, SAFER, HARMON CERTIFIED PUBLIC ACCOUNTANTS,  
P.L.  
Ref. Number: L02000000374

We have received your document for SPEAR, SAFER, HARMON CERTIFIED PUBLIC ACCOUNTANTS, P.L. and your check(s) totaling \$25.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name of a professional limited liability company must end with "P.L.," "P.L.C.," "P.L.L.C.," "PL," "PLC," "PLLC," or "PROFESSIONAL LIMITED COMPANY" "CHARTERED" or "PROFESSIONAL LIMITED LIABILITY COMPANY."

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