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**KABAT · SCHERTZER
DE LA TORRE · TARABOULOS
&
C O M P A N Y**

C E R T I F I E D P U B L I C A C C O U N T A N T S & C O N S U L T A N T S

9400 S. DADELAND BLVD. SUITE 601, MIAMI, FLORIDA
TEL: (305) 670-3370 FAX: (305) 670-3390

January 5, 2011

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

To Whom It May Concern:

Our client, Eesan Subramaniam, initially filed the Articles of Incorporation for Hoops Sport Bar & Grill Corp. After speaking with our client and advising that it would be more beneficial for him to open a Limited Liability Company, Mr. Subramaniam wishes to dissolve the Corporation and open Hoops Sports Bar & Grill, LLC. If you have any questions, please feel free to give us a call at the number listed above.

Regards,

KABAT, SCHERTZER, DE LA TORRE, TARABOULOS & Co.
Kabat, Schertzer, De La Torre, Taraboulos & Co

PARTNERS:

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