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FAUSTO H. VINUEZA**

OF COUNSEL.

DALE COHEN

STEVEN R. BRENNERS***

S. HOWARD ORNER*

"ADMITTED IN FEDERAL COURT SOUTHERN DISTRICT OF FL "ADMITTED IN FL & MD

""BOARD CERTIFIED MARITAL & FAMILY LAW

February 4, 2003

Amendment Section Division of Corporations PO Box 6327 Tallahassee, FL 32314

Re:

Corporation:

A.C.I. Insulation, Inc.

Document #:

P00000063124

Dear Sir or Madam:

Enclosed for filing please find the Officer/Director Resignation of my client, Lai-In J. Yip along with a check made payable to the Division of Corporations in the amount of \$35.00. Accordingly, please file the enclosed immediately.

Thank you in advance for your anticipated cooperation. Should you have any questions in connection with the foregoing, please do not hesitate to contact me.

Véry truly yours,

Law Offices of

ORNER and ASSOCIATES, P.A.

Bv:

S. Howard Orner, Esq.

For the Firm

SHO / rg Enclosure

cc: John Templeton, President A.C.I. Insulation, Inc.

OFFICER / DIRECTOR RESIGNATION FOR A CORPORATION

I, LAI-IN J. YIP, hereby resign as Secretary/Treasurer of A.C.I. Insulation, Inc., Document Number P00000063124 a corporation organized under the laws of the State of Florida.

LAI-IN J. YIP

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SECRETARY OF STATE
SALLAHASSEF, FLORIDA