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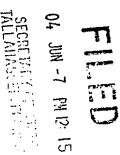
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#### FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

May 26, 2004

SMITH COOPER & LIBERMAN % MAMERTO CASANAS 747 PALM AVE. HIALEAH, FL 33010

SUBJECT: SMITH COOPER & LIBERMAN ACCOUNTING AND TAX SERVICE,

INC.

Ref. Number: P02000058632

We have received your document for SMITH COOPER & LIBERMAN ACCOUNTING AND TAX SERVICE, INC. and check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

We are enclosing the proper form(s) with instructions for your convenience.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6908.

Anna Chesnut Document Specialist

Letter Number: 904A00036709

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### TRANSMITTAL LETTER

Division of Corporations
SUBJECT: SHITH COOPER & LIBERTAN (Name of Corporation)
DOCUMENT NUMBER: PO 20000 58632
The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing.
Please return all correspondence concerning this matter to the following:
Torbe L SA/AS (Name of Person)
SNETH COOPER of Li BERNAN (Name of Firm/Company)
747 Palel AVE (Address)
His/each F/ 330/0 (City/State and Zip Code)
For further information concerning this matter, please call:
C/ASys CABADAS at (3-5) 863-7835 (Area Code & Daytime Telephone Number)

Mailing Address:
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Street Address: Amendment Section Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399

Enclosed is a check for \$35.00 made payable to the Florida Department of State.

## OFFICER / DIRECTOR RESIGNATION FOR A CORPORATION

I, JONNE L SALAS	, hereby resign	as VP/D. (Title)	
of 511:774 COOPE	of Corporation)	140	
PO2000 5863Z (Document Number, if known)  Flox dp	, a corporation organized	I under the laws of the State of	TILL TO
(8	Signature of resigning officer/d	irector)	ं ज

### 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