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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. Roberts MAY 22 2007

COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: Winner Acquisition Corp.
(Name of Corporation)

DOCUMENT NUMBER: P02000060240

The enclosed Resignation of Registered Agent for a Corporation and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Milton Barbarosh

(Name of Person)

(Name of Firm/Company)

21218 St. Andrews Blvd, #417

(Address)

Boca Raton, FL 33433

(City/State and Zip Code)

For further information concerning this matter, please call:

Linda Coviello

(Name of Person)

at (704) 748-2601

(Area Code & Daytime Telephone Number)

Enclosed is a check made payable to the Florida Department of State for \$87.50 for an active corporation or \$35.00 for an administratively dissolved, voluntarily dissolved or withdrawn corporation.

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

**RESIGNATION OF REGISTERED AGENT
FOR A CORPORATION**

Pursuant to the provisions of sections 607.0502(2), 617.0502(2), 607.1509, or 617.1509,
Florida Statutes, the undersigned, Milton H. Barbarosh
(Name of Registered Agent)

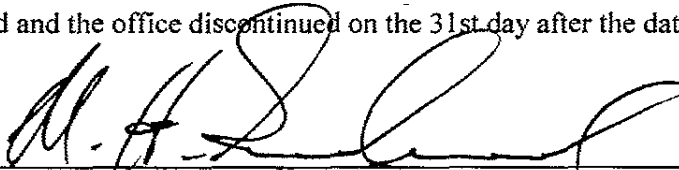
hereby resigns as Registered Agent for Winner Acquisition Corp.
(Name of Corporation)

P02000060240

(Document Number, if known)

A copy of this resignation was mailed to the above listed corporation at its last known address.

The agency is terminated and the office discontinued on the 31st day after the date on which
this statement is filed.


(Signature of Resigning Agent)

If signing on behalf of an entity:

(Typed or Printed Name)

(Capacity)

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

07 MAY 17 PM 1:44

FILED

Fee for filing this document:

\$87.50 - Active corporation

\$35.00 - Administratively dissolved/voluntarily dissolved/
withdrawn corporation

Make checks payable to Florida Department of State and mail to:
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314