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April 15, 2005

Division of Corporations Corporate Filings P.O. Box 6327 Tallahassee, FL 32314

re: J & J United Beverages Inc. / P05000038791

Dear Sir or Madam:

Enclosed please find our check in the sum of \$35.00 along with resignation of Michael Dahl from this entity. Please file the same of record and allow the resignation of Mr. Dahl to be reflected in the corporate records for this entity. Thank you.

Respectfully yours,

John T. Paxman For the Firm

enclosures

1832 NORTH DIXIE HIGHWAY LAKE WORTH, FLORIDA 33460 PHONE 561. 547.2424 FAX 561. 547.2426 April 15, 2005

re: J & J United Beverages Inc. / P05000038791

I, Michael Dahl, hereby resign any and all officerships and directorships that I may have in J & J United Beverages Inc. Additionally, I have no equity interest in said corporation.

Michael Dahl

OS APR 18 MIII: 4:3
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