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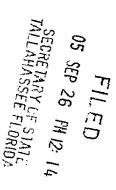
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TRANSMITTAL LETTER

SUBJECT: GAC TELECOM , INC. Name of Corporation
DOCUMENT NUMBER: P05000055414
The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing.
Please return all correspondence concerning this matter to the following:
GUILLERING PESANT, P.A. (Name of Person)
Law Office of Goillermo Peant
1313 Ponce de Leon Blut, Svite 301
CORAL GABLES FZ 3313 Y (City/State and Zip Code)
For further information concerning this matter, please call:
Guillermo Posant Exat (305) 445-535/ (Name of Person) (Area Code & Daytime Telephone Number)
Enclosed is a check for \$35.00 made payable to the Florida Department of State.

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

Amendment Section Division of Corporations

TO:

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

RESIGNATION

I, ALBERTO GESUA, SR., Hereby tender my resignation as officer and director of GAC TELECOM, INC., to take effect upon the adjournment of the meeting at which this resignation is accepted.

DATED: 8-31, 2005.

ALBERTO GESUA, SR.

OS SEP 26 PH 12: 14

SECRETARY OF STATE