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TALLAHASSEE, FLORIDA

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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: Instituto de Entrenamiento Everest, Inc.
(Name of Corporation)

DOCUMENT NUMBER: POS000167514

The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Doe Rivera
(Name of Person)

Instituto de Entrenamiento Everest, Inc.
(Name of Firm/Company)

8405 N Himes Suite 2096
(Address)

Tampa FL 33614
(City/State and Zip Code)

For further information concerning this matter, please call:

Anisley at (813) 484-3930
(Name of Person) (Area Code & Daytime Telephone Number)

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

Street Address:
Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

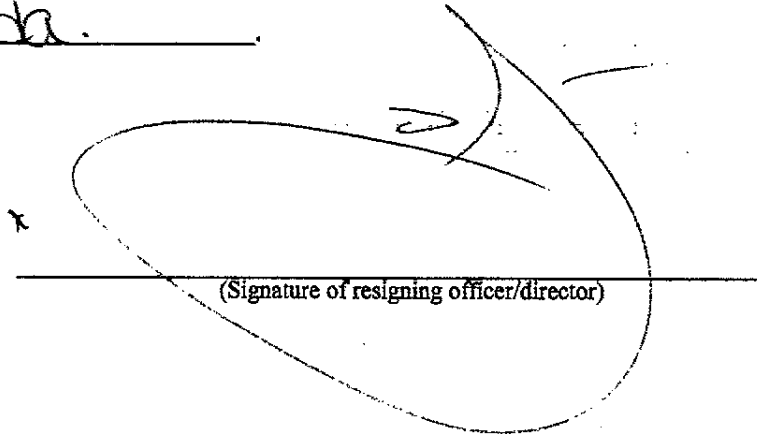
Mailing Address:
Amendment Section
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, Marco Delgado, hereby resign as President/Director,
(Title)

of Instituto de Entrenamiento Everest, Inc.,
(Name of Corporation)

P05000167514, a corporation organized under the laws of the State of
(Document Number, if known)
Florida.


(Signature of resigning officer/director)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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