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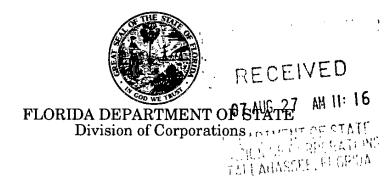
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SUBJECT: Professional Manageme	nt Inc.	
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July 30, 2007

JAMES BRENNAN 4812 PELICAN AVE. CAPE CORAL, FL 33518

SUBJECT: PROFESSIONAL MANAGEMENT INC.

Ref. Number: W07000036666

We have received your document for PROFESSIONAL MANAGEMENT INC.. However, the document has not been filed and is being returned for the following:

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