

PO8000094328

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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: S + m Loan Modification Services, Inc.
(Name of Corporation)

DOCUMENT NUMBER: PO 8000094378

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

Please return all correspondence concerning this matter to the following:

Dene S. Schnall
(Name of Person)

Schnall & Cadogan, PL
(Name of Firm/Company)

101 NE 3rd Ave, #1120
(Address)

Fort Lauderdale, FL 33301
(City/State and Zip Code)

For further information concerning this matter, please call:

Dene S. Schnall at (954) 768 1946
(Name of Person) (Area Code & Daytime Telephone Number)

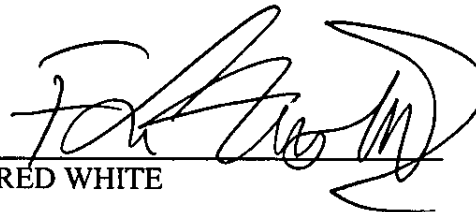
Enclosed is a check for \$35.00 made payable to the Florida Department of State.

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

RESIGNATION

I, FRED WHITE, hereby resign as Director of S & M LOAN MODIFICATION SERVICES INC., effective the 14th day of November, 2008.


FRED WHITE

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