



**COVER LETTER**

**TO:** Amendment Section  
Division of Corporations

**SUBJECT:** SPORTS ENTERTAINMENT MEDIA CORP.  
(Name of Corporation)

**DOCUMENT NUMBER:** \_\_\_\_\_

The enclosed **withdrawal application** and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

PAUL J SHIELDS  
(Name of Person)

SHIELDS & COMPANY, CPA'S LLP  
(Firm/Company)

23 GREEN STREET SUITE 300  
(Address)

Huntington, NY 11743  
(City/State and Zip code)

For further information concerning this matter, please call:

\_\_\_\_\_ at (\_\_\_\_\_) \_\_\_\_\_  
(Name of Person) (Area Code & Daytime Telephone Number)

**MAILING ADDRESS:**  
Amendment Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

**STREET ADDRESS:**  
Amendment Section  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

# Shields and Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

23 Green Street - Suite 300 • Huntington, NY 11743

Phone: (631) 547-9800 Fax: (631) 547-9801

August 21, 2006

Florida Department of State  
Divisions of Corporations  
PO Box 6327  
Tallahassee, Fla 32314

Attn: Karen Gibson  
Document Specialist Supervisor

Re: Sports Entertainment Media Corp.  
Ref #: P37581

Dear Karen,

Enclosed please find your letter sent to us requesting verification of the state the above named corporation is incorporated under. At this time, there is no need to change New York to New Jersey.

Sports Entertainment Media Corp was originally incorporated under New Jersey State laws. In 2002 we completed an F-reorganization and the corporation was dissolved in New Jersey and incorporated in New York State.

Enclosed please find a filing receipt from New York State verifying confirmation of the dissolution from New York for Sports Entertainment Media Corp. filed 2/14/06.

Please continue to process the application for withdrawal of authority to transact business or conduct affairs in Florida since the corporation has been dissolved in New York.

If you have any questions, please don't hesitate to call me at the above number.

Sincerely,



Elizabeth Van Bladel  
Accountant



FLORIDA DEPARTMENT OF STATE

Division of Corporations

July 12, 2006

PAUL J. SHIELDS  
SHIELDS & COMPANY, CPA, LLC  
23 GREEN STREET SUITE 300  
HUNTINGTON, NY 11743

SUBJECT: SPORTS/ENTERTAINMENT MEDIA CORP.  
Ref. Number: P37581

We have received your document for SPORTS/ENTERTAINMENT MEDIA CORP. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Articles of Dissolution to dissolve a Florida domestic corporation have been submitted in error. A withdrawal application must be filed to withdraw the authority of a foreign corporation in Florida.

We are enclosing the proper form(s) with instructions for your convenience.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6892.

Tina Roberts  
Document Specialist

Letter Number: 606A00044854

RECEIVED

06 AUG -8 AM 8:00

DIVISION OF CORPORATIONS

**APPLICATION BY FOREIGN CORPORATION FOR WITHDRAWAL OF  
AUTHORITY TO TRANSACT BUSINESS OR CONDUCT AFFAIRS IN FLORIDA**

SPORTS ENTERTAINMENT MEDIA CORP  
(Name of Corporation)

\_\_\_\_\_  
(Document Number of Corporation (if known))

NEW JERSEY  
(Incorporated Under Laws of)

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

06 SEP - 1 PM 2:42

FILED

This corporation is no longer transacting business or conducting affairs within the State of Florida and hereby voluntarily surrenders its authority to transact business or conduct affairs in Florida.

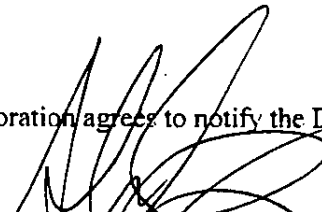
This corporation revokes the authority of its registered agent in Florida to accept service on its behalf and appoints the Department of State as its agent for service of process based on a cause of action arising during the time it was authorized to transact business or conduct affairs in Florida.

The following is a current mailing address for the corporation:

23388 MIRABELLA CIRCLE SOUTH  
(Mailing Address)

BOCA RATON FLA 33433  
(City/ State /Zip)

The corporation agrees to notify the Department of State in the future of any change in its mailing address.

  
\_\_\_\_\_  
(Signature of a director, president or other officer - if in the hands of a receiver or other court appointed fiduciary, by that fiduciary)

8/2/06  
(Date)

ADAM SIETZ  
(Typed or printed name of person signing)

PRESIDENT  
(Title of person signing)

**FILING FEE \$35**