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November 6, 1997

P94000086243

Secretary of State	and/or	Department of State
Division of Corporations		Division of Corporations
P.O. Box 6327		409 East Gaines Street
Tallahassee, Florida 32314		Tallahassee, FL 32399

Re: TOWERS MEAT & SEAFOOD, INC.
FEI # 65-0544223

900002501519--0
-04/27/98--01095--008
*****35.00 *****35.00

Dear Sirs:

Enclosed please find the AFFIDAVIT OF RESIGNATION OF OFFICER AND/OR DIRECTOR, for the above referenced corporation, along with a check to cover your fees in the amount of \$35.00.

Should you have any questions regarding this matter, do not hesitate to contact the undersigned.

Sincerely,



Francis X. Santana, Esq.

FXS:gv
Enclosure

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 APR 27 PM 2:58

APPROVED
AND
FILED

Handwritten notes and stamps:
- Large handwritten "W" or "M"
- Stamp: P94000086243
- Stamp: 288
- Stamp: 4-27-98
- Stamp: 05-10
- Stamp: 0/10
- Stamp: 288



Florida Department of State, Jim Smith, Secretary of State

AFFIDAVIT OF RESIGNATION OF OFFICER AND/OR DIRECTOR

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

I, JOSE A. TORRES after being duly sworn, state that to the best of my knowledge, information and belief, and under the penalties of perjury, the following is true and correct:

I, JOSE A. TORRES, hereby resign as President of
(Title)
TOWERS MEAT & SEAFOOD, INC., a Florida corporation;
(Name of Corporation)

That the corporation has been notified in writing of the resignation.

Signature of resigning officer/director

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

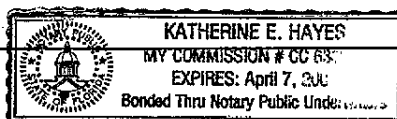
98 APR 27 PM 2:58

APPROVED
AND
FILED

Sworn to and subscribed before me this 16 day of APRIL 1998.

Katherine E. Hayes
NOTARY PUBLIC

My Commission Expires:



FILING FEE IS \$35.00