

**FROM THE DESK OF
TODD HELLER**

3980 Airport Road
Number - 11
Boca Raton, Florida 33431

P95000034189
January 1, 2002

Florida Department of State
Division Of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

800004764958--9
-01/10/02--01048--016
*****35.00 *****35.00

To Whom It May Concern:

Air Charter One, Inc. was sold on 09/11/2001. Since that date I have had no responsibility as President for this company. Please accept this letter, and the attached, and completed filing form CR2E044(9/98), and my check payable to Florida Department of State as my formal resignation as President of Air Charter One, Inc.

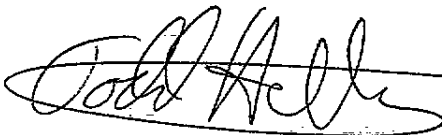
Additionally Tax ID# 650577360 should not be used any longer for Air Charter One, Inc. I have notified the IRS that this Tax ID # was now inactive, and that the company has been sold. A new Tax ID# should have been issued for this company.

Air Charter One, Inc. was sold to:

Panther Aviation Corporation (Delaware)
C/O 1201 Orange Street
Suite 600
Wilmington, Delaware 19801

Please be advised that Air Charter One, Inc. no longer receives their mail here, and to please send all future mail to the above listed address for Panther Aviation Corporation.

Sincerely,



Todd Heller

FILED
02 JAN 11 PM 3:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Ren 2/2/02
1-11-02

OFFICER / DIRECTOR RESIGNATION

I, Todd H. Heller, hereby resign as PRESIDENT
(Title)

of AIR CHARTER ONE, INC.
(Name of Corporation)

a corporation organized under the laws of the State of FLORIDA

and affirm that the corporation has been notified in writing of the resignation.

 12-20-
(Signature of resigning officer/director)

FILED
02 JAN 11 PM 3:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILING FEE IS \$35.00

**Make checks payable to Florida Department of State and mail to:
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314**