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. PICK-UP	☐ WAIT	MAIL
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ALLAHASSE OF STATE

M Resign

C. Coulliette SEP 0 1 2006

## **ELLIOT P. BORKSON, P.A.**

1313 S. Andrews Avenue Fort Lauderdale, FL 33316 Telephone: (954) 462-6360 Facsimile: (954) 462-5225

August 30, 2006

Amendment Section Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

RE: Emerald Liquid, Inc.

Document No: P96000079807

To Whom It May Concern:

The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing. Please return all correspondence concerning this matter to the following:

Elliot P. Borkson, P.A. 1313 S. Andrews Avenue Fort Lauderdale, FL 33316

For further information concerning this matter, please call:

Elliot P. Borkson at (954) 462-6360

Enclosed is a check for \$35.000 made payable to the Florida Department of State.

Sincerely yours,

Elliot P. Borkson

EPB:km Enclosures

## RESIGNATION

The undersigned, Salvatore Capano, hereby resigns as Officer and Director of EMERALD LIQUID, INC. (f/k/a EMERALD BENEFITS, INC.), effective August 10, 2006.

Salvatore Capano

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