DEBIT MEMORANDUM

FOR FICIAL USE
DATE NUMBER

TO

DEPARTMENT OF STATE

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* FUND	AMOUNT	REASON RETURNED	KEY #	*	*****
* GENERAL REVENUE	0.00	INSUFFICIENT FUNDS	1	*	
* TRUST	380.00	ACCOUNT CLOSED	2	*	2
* OTHER		UNCOLLECTED FUNDS	3	*	
* TOTAL	380.00	OTHER	4	*	

CROSS REF	DISTRIBUTION SAMAS CODE	REASON	AMOUNT	
012	45-20-2-130001-45300000-00-000100-00	1	35.00	
012	45-20-2-130001-45300000-00-000100-00	1	100.00	
012	45-20-2-130001-45300000-00-000100-00	2	122.50	
012	45-20-2-130001-45300000-00-000100-00	2	122.50	

GRAND TOTAL:

73240-3

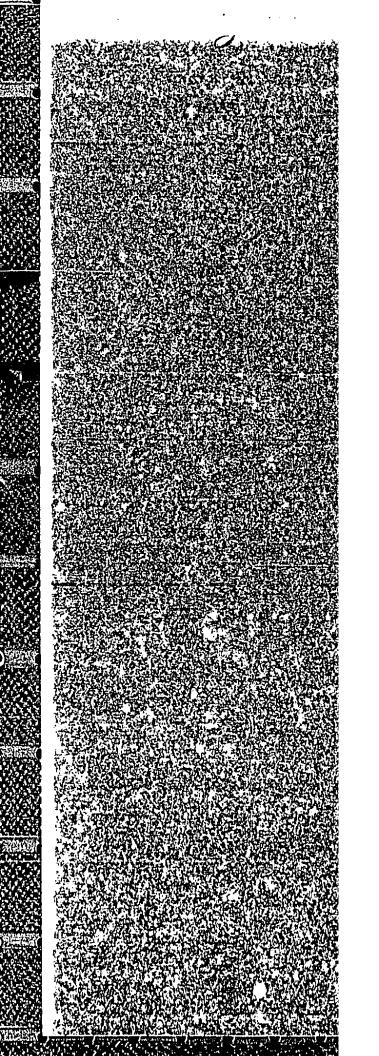
AT APR -1 PH 12: 56
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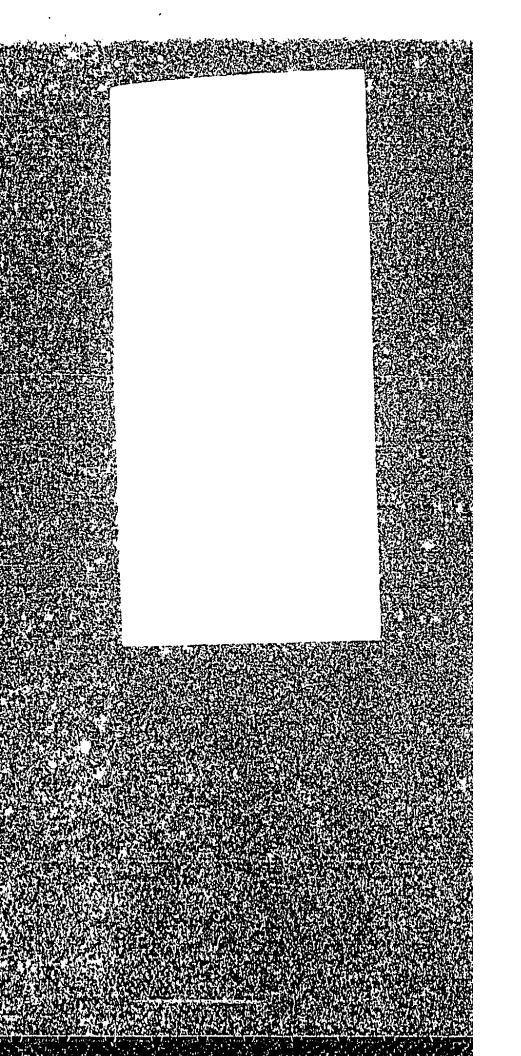
Process Date: 03/18/97

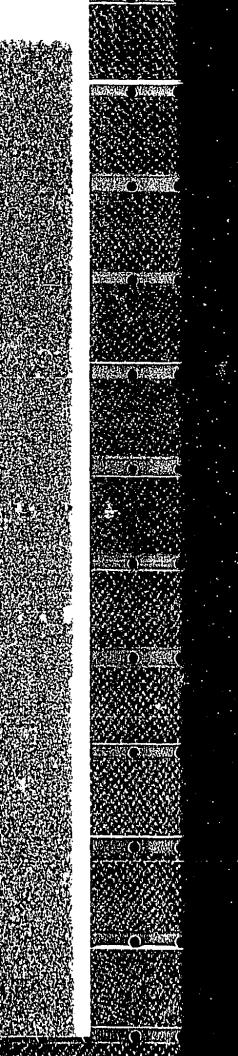
The above named fund(s) has been reduced by the amount of this check(s) under authority of Section 215.34, F.S.

Bill Nelson

Nationalish of Farids, N.A.
Mismi, Florida #E1105E113E 39E12300430# JOSE MANUEL GIRO SANTOS 515 W. PARK DR., NO. 10 MIAMI, (L. 33172 2015 . 1015 - <u>201</u>689 6665 JATOCLOSED Soluto Dollars *100000 F 5 5 20°4 1997 (4) 12.50 63-243/670 852









FI.ORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

April 9, 1997

Jose Manuel Giro Santos 515 W. Park Dr., No. 10 Miami, FL 33172

SUBJECT: PROFESSIONAL ACCOUNTING & AUDITING SERVICES, INC.

Ref. Number: P97000022478

Debit Memo #: 73240-B

This is to inform you that your check #143 dated March 10, 1997 in the amount of \$122.50 and submitted for PROFESSIONAL ACCOUNTING & AUDITING SERVICES, INC. has been returned to us by your bank because of Account Closed.

We request that you remit a cashier's check or money order in amount of \$137.50 made payable to the Department of State. This amount will cover the unpaid check and the service fee required by law under section 215.34, Florida Statutes.

When sending the cashiers check or money order, please indicate the debit memo number and that it is a replacement for the returned check mentioned above.

Please note: The documents filed in this office with the returned check will be cancelled unless a replacement check is received within 30 days from the date of this letter. Send the replacement check to:

Division of Corporations Attn: Melinda Lilliston P.O. Box 6327 Tallahassee, FL 32314

If you have any questions concerning the returned check, please call (904) 487-6900.

Sincerely, Melinda Lilliston Administrative Assistant I Division of Corporations

cc:Professional Accounting & 943 NW 106th Ave., Cir.
Miami, Florida 33172

Letter number: 897A00017972

Auditing Serv., Inc.



FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

May 15, 1997

Jose Manuel Giro Santos 515 W. park Dr., No. 10 Miami, FL 33172

SUBJECT: PROFESSIONAL ACCOUNTING & AUDITING SERVICES, INC.

Ref. Number: P97000022478

Debit Memo #: 73240-B

Due to your failure to respond to our previous letter advising you of the returned check #143, the Articles of Incorporation for PROFESSIONAL ACCOUNTING & AUDITING SERVICES, INC. have been cancelled and are considered not filed as of May 14, 1997.

The name of your corporation is now available for use.

If you have any questions concerning the returned check, please call (904) 487-6900.

Letter number: 897A00026068

Sincerely
Melinda Lilliston
Administrative Assistant I
Division of Corporations