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MARTIN HANNAN, P.A.
2525 S.W. 3rd Avenue
Suite 300
Miami, Florida 33129

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DIVISION OF CORPORATIONS

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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11/29/01



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

November 9, 2001

Martin Hannan, P.A.
2525 S.W. 3rd Avenue
Suite 300
Miami, FL 33129

SUBJECT: SOL E MAR, CORPORATION
Ref. Number: P98000001973

We have received your document for SOL E MAR, CORPORATION . However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The fee to file your document is \$35.

Please return a copy of this letter along with your document to ensure proper handling.

If you have any questions concerning this matter, please either respond in writing or call (850) 245-6901.

Susan Payne
Senior Section Administrator

Letter Number: 101A00060904

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DIVISION OF CORPORATIONS

Manuel Costa
8765 Southwest 152nd Avenue
Apartment 149
Miami, Florida 33193-4135

November 2, 2001

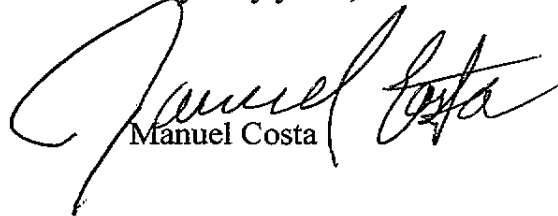
Florida Department Of State
Division Of Corporation
P.O. Box 6327
Tallahassee, Florida 32314

RE: Sol E Mar Corporation

Dear Department Of State:

Please be advised that this letter informs the department that I have resigned as president as Sol E Mar, Corporation affective April 25, 2000.

Very truly yours,


Manuel Costa

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA