

P 98000039866

DONALD W. GIFFIN, P.A.

ATTORNEY AT LAW

April 22, 1999

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32399

Re: Wide Open Watercraft and Cycle, Inc.

4000002851924--3
-04/26/99--01120--008
*****35.00 *****35.00

Ladies and Gentlemen:

Enclosed with this correspondence are the original and one (1) copy of the following document pertaining to the above-referenced corporation:

AFFIDAVIT OF RESIGNATION OF OFFICER

Please furnish a copy of this document stamped "received" and return it to my office in the enclosed postage-paid envelope.

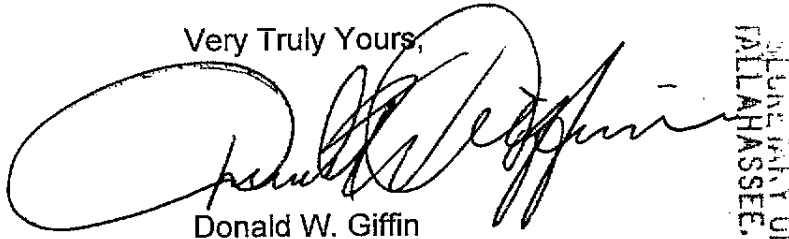
Also enclosed is a check in the amount of \$35.00 (thirty-five dollars) which represents the fee for the resignation of an officer.

Should you have any questions, please call my legal assistant, Laura Quade.

Thank you for your continued cooperation.

OFF Res
5-3-99
MS

Very Truly Yours,



Donald W. Giffin

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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DWG/ljq
enclosures

AFFIDAVIT OF RESIGNATION OF OFFICER

STATE OF FLORIDA
COUNTY OF PINELLAS

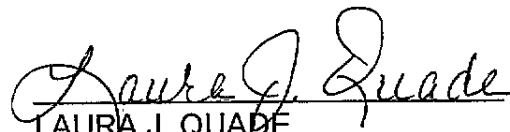
I, Wes Giffin, after being duly sworn, state that to the best of my knowledge, information and belief, and under the penalties of perjury, the following is true and correct:

I, Wes Giffin, resigned as President and Director of Wide Open Watercraft and Cycle, Inc., a Florida corporation, on March 22, 1999; that the corporation was notified in writing of the resignation.


WES GIFFIN

Sworn to and subscribed before me this 22nd day of March, 1999.




LAURA J. QUADE
Notary Public, State of Florida

CLERK OF STATE
TALLAHASSEE, FLORIDA

99 APR 26 PM 1:34

FILED