

19900065621

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TALLAHASSEE, FLORIDA

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COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: J Sugarman Auction Corp.
(Name of Corporation)

DOCUMENT NUMBER: P99000065621

The enclosed Officer/Director Resignation for a Corporation and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Scott Grasso

(Name of Person)

J Sugarman Auction Corp.

(Name of Firm/Company)

~~290~~
~~205~~ NE 51 ST CT #101

(Address)

Fort Lauderdale, FL 33308

(City/State and Zip Code)

For further information concerning this matter, please call:

Scott Grasso 954 at 464-3434
(Name of Person) (Area Code & Daytime Telephone Number)

Enclosed is a check for \$35.00 made payable to the Florida Department of State.

Street Address:

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

Mailing Address:

Amendment Section
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

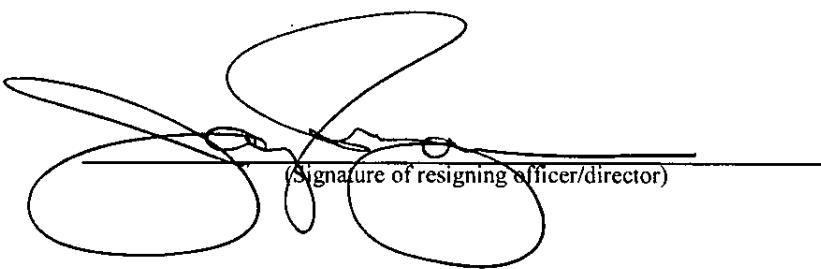
**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, Jay Sugarman, hereby resign as President / Director
(Title)

of J Sugarman Auction Corp
(Name of Corporation)

P99000065621, a corporation organized under the laws of the State of
(Document Number, if known)

Florida



(Signature of resigning officer/director)

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FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILING FEE IS \$35.00

Make checks payable to Florida Department of State and mail to:

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