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FLORIDA DEPARTMENT OF STATE
Division of Corporations

January 31, 2006

GEORGE J. LITTLE
POST OFFICE BOX 1612
MARIANNA, FL 32447-5612

800064906298

SUBJECT: PANHANDLE COUNSELING AND CONSULTING SERVICES, INC.

This letter will confirm that due to a clerical error the above referenced corporation was incorrectly filed as a PROFIT (P05000050547) corporation. Please be advised, we have corrected our records to reflect this corporation as a NON-PROFIT corporation and assigned new document number N06000000927 with the original file date of April 1, 2005.

Any annual reports/uniform business reports submitted this office should reflect the new document number.

We sincerely apologize for any inconvenience this error may have caused you.

Should you have any questions please feel free to contact this office at the address indicated below.

Sincerely,
Stacy Prather
Document Specialist Supervisor
New Filing Section

Letter number: 206A00006967