

February 10, 2010

Idaho Secretary of State
PO Box 83720
Boise, Idaho 83720-0080

Attn: Kim Hunter, Commercial Division

RE: McCall Pet Services, Inc.

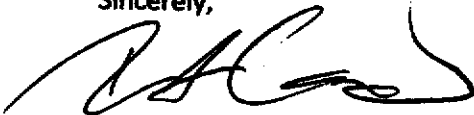
10 MAR -1 AM 8:12

SECRETARY OF STATE
STATE OF IDAHO

C180409
Res Officer

As requested, this letter is to confirm that I, Brian A. Corcoran, resigned my position as President and Officer of McCall Pet Services, Inc. effective February 10th, 2010. My shares and the business assets were transferred immediately upon my resignation to the remaining shareholders, who were also notified and were aware of this decision on the same day, February 10th, 2010.

Sincerely,



Brian A. Corcoran
President
McCall Pet Services, Inc.