

SHUMAKER, LOOP & KENDRICK, LLP

NORTH COURTHOUSE SQUARE
1000 JACKSON

TOLEDO, OHIO 43624-3577
TELEPHONE (419) 241-9000
FAX (419) 241-6894

FILED
FEB 12 AM 10:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OTHER OFFICE LOCATIONS:
CHARLOTTE
COLUMBUS
TAMPA

AMY B. CESAR
(419) 321-1256
acesar@slk-law.com

February 5, 2003

VIA FEDERAL EXPRESS

Florida Department of State
409 East Gaines Street
Tallahassie, FL 32399

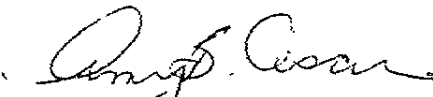
Re: Dissolution of ABSA Investment Co.
and ABSA LLC
Our File No. L85820/44304

Dear Sir or Madam:

Enclosed are Articles of Dissolution for ABSA Investment Co. and ABSA LLC. Please file the Articles and return a certified copy to me in the enclosed self-addressed envelope. I have enclosed a check in the amount of \$43.75 which includes the \$35.00 filing fee and \$8.75 certified copy fee for ABSA Investment Co. and a check in the amount of \$33.75 as the \$25.00 filing fee and \$8.75 certified copy fee for ABSA LLC.

Please feel free to contact me with any questions.

Very truly yours,



Amy B. Cesar
Legal Assistant to
John W. Hilbert, II

ABC/vle
Enclosures
cc: John W. Hilbert, II, Esq.

ARTICLES OF DISSOLUTION

OF

ABSA LLC

FILED

03 FEB 12 AM 10: 00

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

- FIRST: The name of the limited liability company is ABSA LLC. (the "Company").
- SECOND: The effective date of the Company's dissolution is upon the date of filing these Articles of Dissolution. The members approved the dissolution on January 28, 2003.
- THIRD: The Company no longer conducts business and the members of the Company desire to dissolve the Company and cease to be members of the Company.
- FOURTH: No debt of the Company remains unpaid.
- FIFTH: The net assets of the Company remaining after winding up have been distributed to the members.
- SIXTH: There are no suits pending against the Company.

Signed this 28th day of January, 2003.


Abe Leiderman, Managing Member