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TALLAHASSEE, FLORIDA

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COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: P&E Educational Services, L.L.C.
(Name of Limited Liability Company)

The enclosed Articles of Dissolution and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

David Shriver

(Name of Person)

Perlman, Yevoli & Albright, P.L.

(Firm/Company)

200 South Andrews Avenue, Suite 600

(Address)

Fort Lauderdale, FL 33301

(City/State and Zip Code)

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TALLAHASSEE, FLORIDA

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For further information concerning this matter, please call:

David Shriver

(Name of Person)

at (954) 566-7117

(Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:



\$25.00 Filing Fee



30.00 Filing Fee &
Certificate of Status



\$55.00 Filing Fee &
Certified Copy
(additional copy is enclosed)



\$60.00 Filing Fee,
Certificate of Status &
Certified Copy
(additional copy is enclosed)

MAILING ADDRESS:

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

STREET/COURIER ADDRESS:

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

**ARTICLES OF DISSOLUTION
OF
P&E EDUCATIONAL SERVICES, L.L.C.**

Pursuant to the provisions of Section 608.445 of the Florida Limited Liability Company Act, the undersigned Florida limited liability company (the "Company") hereby adopts the following Articles of Dissolution for the purposes of its dissolution:

1. The name of the Company is P&E EDUCATIONAL SERVICES, L.L.C.
2. The Company's Articles of Organization were filed on August 20, 2003 and assigned document number L03000031126.

3. The effective date of the Company's dissolution is JAN 1st, 2008 (the "Effective Date").

4. A description of the occurrence that resulted in the Company's dissolution pursuant to Section 608.441 of the Florida Statutes and the Company's Articles of Organization, as amended, is as follows: The sole Member holding all of the interest of the Company ratified and approved the Company's dissolution pursuant to a written consent of the sole Member dated JAN 1st, 2008.

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5. As of the Effective Date, all debts, obligations and liabilities of the Company will have been paid or discharged (or adequate provision will have been made for the debts, obligations and liabilities pursuant to Section 608.4421 of the Florida Statutes).

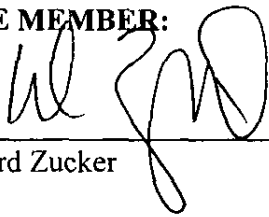
6. As of the Effective Date, all remaining property and assets will have been distributed among its Members in accordance with their respective rights and interests.

7. As of the Execution Date, there are no suits pending against the Company in any court. If any suit should become pending subsequent to the Execution Date, then, as of the

Effective Date, adequate provision will have been made for the satisfaction of any judgment, order or decree which may be entered against it in any pending suit.

IN WITNESS WHEREOF, the undersigned, representing the sole Member holding all of the interest of the Company, has executed these Articles of Dissolution this 26 day of October, 2008 (the "Execution Date").

SOLE MEMBER:


Edward Zucker

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