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EXAMINER

MATT E. DANNHEISSER, P.A.

ATTORNEY AT LAW

504 NORTH BAYLEN STREET PENSACOLA, FLORIDA 32501

TELEPHONE (850) 434-7272 FACSIMILE (850) 432-2028 E-MAIL MATTDANNHEISSER@AOL.COM

April 9, 2009

Via 1st Class U.S. Mail

Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

Attention: Registration Section

RE: J & M Peakes Point, L.P.

Document No. N06000001020

Dear Sir or Madam:

For your filing purposes, please find enclosed a Certificate of Dissolution for the above referenced limited partnership. Also enclosed is a check in the amount of \$52.50 representing the required filing fee.

Thank you for your attention in this matter. Please call should you have any questions.

Yours very truly,

Leslie A. Glassman

Levie Glassman

Legal Assistant

MED/lg **Enclosures**

CERTIFICATE OF DISSOLUTION

FOR

J & M PEAKES POINT, L.P.

Pursuant to the provisions of Section 620.1203, Florida Statutes, this Florida limited partnership hereby submits this Certificate of Dissolution.

FIRST:

The name of the limited partnership is J & M PEAKES POINT, L.P.

SECOND:

The date of filing of the initial Certificate of Limited Partnership was August

17, 2006. The limited partnership was assigned Florida document number A06000001020.

THIRD: The limited partnership has elected to voluntary dissolve and terminate the limited partnership by the unanimous written consent of all the general and limited partners as evidenced by their signatures below.

FOURTH: The effective date of the dissolution shall be the date of filing of this said Certificate of Dissolution.

Dated this the 1st day of April, 2009.

Tamm P. Dannheissen

General and Limited Partner

Matt E. Dannheisser

General and Limited Partner