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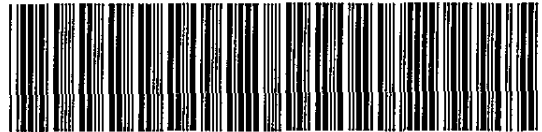
(Business Entity Name)

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Admitted in FL, WI & NY

December 17, 2002

Via Federal Express

Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Re: Dissolution of W/L Grand Club, Ltd., a Florida Limited Partnership

Dear Sir/Madam:

I enclose the following:

1. Certificate of Cancellation.
2. Check payable to the Secretary of State in the amount of \$52.50.

The undersigned is the "contact person" to whom the acknowledgement should be addressed.

Yours sincerely,

Arvin Peltz

AP/sm
enclosures

cc: W. Peter Temling
Donald E. Lefton

docs\corp\Sec state ltr diss w/l grand club

AND
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**CANCELLATION OF CERTIFICATE OF LIMITED PARTNERSHIP OF
W/L GRAND CLUB, LTD.
PURSUANT TO SECTION 620.113 and 620.114 OF THE FLORIDA STATUTES**

The undersigned as Vice President of W/L Key Corp II which is the sole general partner of W/L Grand Club, Ltd., a limited partnership organized under the laws of the State of Florida does hereby state as follows:

1. The name of the limited partnership is "W/L Grand Club, Ltd." which has its principal and mailing address at 3250 Mary Street, Suite 500, Miami, Florida 33133.
2. W/L Grand Club, Ltd. was registered with the Florida Department of State on the 17th day of January 1997 and assigned Registration # 650741299.
3. W/L Grand Club, Ltd. is dissolving effective December 31st, 2002.
4. The reason for the filing of this Cancellation of Certificate is to effectuate the dissolution of the limited partnership and to reflect the winding down of the affairs of the limited partnership's business.

Executed this 12th day of December 2002.

W/L Key Corp II, as sole general partner
of W/L Grand Club, Ltd., a Florida
limited partnership

By: [Signature]
W. PETER TEMLING, Vice Pres.

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