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Chapin & Miller
Attorneys at Law
A Partnership of Professional Associations

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May 2, 2002

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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*****52.50 *****52.50

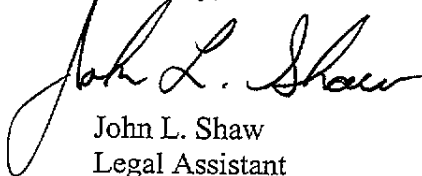
Re: J. Ira Harris & Associates, Ltd.

Dear Sir or Madam:

I am enclosing, for filing, a Certificate of Cancellation for the above referenced partnership. I am also enclosing a check made payable to the Florida Department of State in the amount of \$52.50.

Please contact me if you have any questions.

Sincerely,


John L. Shaw
Legal Assistant

JLS/bj
Enclosures

FILED
2002 MAY -6 PM 4:28
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

**CERTIFICATE OF CANCELLATION
FOR**

J. Ira Harris & Associates, Ltd.

(Insert name currently on file with Florida Dept. of State)

Pursuant to the provisions of section 620.113, Florida Statutes, this Florida limited partnership, whose certificate was filed with the Florida Department of State on February 11, 1998 hereby submits this certificate of cancellation.

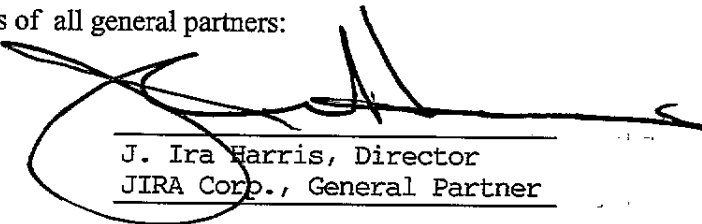
FIRST: Reason for cancellation: (State why partnership is submitting cancellation)

The partnership has dissolved and is winding up its business.

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

SECOND: This certificate of cancellation shall be effective at the time of its filing with the Florida Department of State.

THIRD: Signatures of all general partners:



J. Ira Harris, Director
JIRA Corp., General Partner
