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BOONE, BOONE, BOONE & HINES, P. A.

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VENICE, FLORIDA 34284

E. G. (DAN) BOONE
JEFFERY A. BOONE
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ESTABLISHED 1956

January 7, 1999

STREET ADDRESS:
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VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 East Gaines St.
Tallahassee, FL 32399

000002736680--6
-01/11/99-01101-008
****105.00 ****105.00

Re: ParSell, Ltd.

Gentlemen:

Enclosed are the following documents to cancel the above-named limited partnership:

1. Original Certificate of Cancellation signed by the general partner;
2. Copy of Certificate of Cancellation for certification; and
3. Check in the amount of \$105.00 to cover the cost of filing and one certified copy..

Please address any questions to my office at the address shown on this letterhead.

Kind regards.

Very truly yours,

Charles D. Hines

Charles D. Hines

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[Signature]

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FLORIDA
SECRETARY OF STATE
DIVISION OF CORPORATIONS

CERTIFICATE OF CANCELLATION FOR

ParSell, Ltd.

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

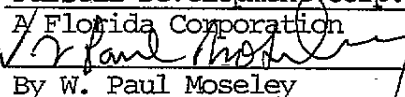
Pursuant to the provisions of section 620.113, Florida Statutes, this Florida limited partnership, whose certificate was filed with the Florida Department of State on March 27, 1998, hereby submits this certificate of cancellation.

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

Agreement of Partners

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:

ParSell Development Corp.
A Florida Corporation

By W. Paul Moseley
As its Vice President

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SECRETARY OF STATE
DIVISION OF CORPORATIONS