

F27417

December 18, 2000

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Florida Department of State Division of Corporations POBox 6327 Tallahassee, Florida 32314

Re: Gulf American Financial Corporation

Dear Sir/Madam:

Enclosed please find the Articles of Dissolution for the above referenced corporation and a check in the amount of \$35.00 for filing fees. Please feel free to contact me at (727) 823-7300 extension 3310 if you have any questions regarding the foregoing.

Thank you for your assistance in this matter.

Very truly yours,

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Christopher M. Hunter General Counsel

CMH:kr Enclosures 1-8-01 1-8-01

ARTICLES OF DISSOLUTION

The undersigned Corporation hereby submits these Articles of Dissolution to the Department of State of the State of Florida or filing pursuant to the provisions of Section 607.1403 of the Florida Statutes.

- 1. The name of the Corporation is Gulf American Financial Corporation.
- 2. The date of the dissolution was authorized was December 18th, 2000.
- 3. The dissolution was approved by the shareholders of Gulf American Financial Corporation and the number cast for dissolution was sufficient for approval.

GULF AMERICAN FINANCIAL CORPORATION

William R. Falzone

Executive Vice President

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