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George R. (Randy) James, Esq.
Attorney at Law

4230 S. MacDill Ave. Suite K
Tampa, Florida 33611

Phone 813-831-5688

Fax: 813-831-8182

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October 10, 2002

Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Re: Corporate Dissolution

Dear Sir or Madam:

Please find enclosed the Articles of Dissolution for Lipphardt Advertising, Inc.
together with a check made payable to the Department of State in the amount of
\$35.00.

Should you have any questions about this matter, please do not hesitate to contact me
at 813-831-5688.

Very Truly Yours,

G. Randy James

GRJ
Enc.

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DIVISION OF CORPORATIONS
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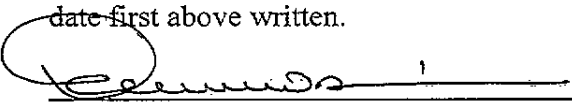
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ARTICLES OF DISSOLUTION
OF
LIPPHARDT ADVERTISING, INC.

1. Name of Corporation. Lipphardt Advertising, Inc.(the "Company")
2. Date of Dissolution. Pursuant to Florida Statutes, Section 607.0704,
100% of the shares of the Company were voted in
favor of dissolving the Company and wrapping up
its business in a written action of the shareholders
dated September 30, 2002.
3. Approval Margin. The number of shares in the Company cast for
dissolution was sufficient for approval.
4. Effective Date. These Articles of Dissolution shall have an
Effective Date of October 14, 2002.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal as of the
date first above written.


Mr. David P. Rice, Chairman of the Board
Lipphardt Advertising, Inc.