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J47851

July 17, 1998

Corporate Records Bureau
Division of Corporations
Department of State
409 E. Gaines Street
Tallahassee, Florida 32301

Re: S & M Investment Properties, Inc.

Gentlemen:

I am enclosing the original and one copy of the Articles of Dissolution for the above-referenced corporation along with our check in the amount of \$87.50 to cover the costs for filing and a certified copy. After the dissolution has been filed, please return the certified copy to me by regular mail.

If you should have any questions, please contact my office.

Sincerely,

GILES & ROBINSON, P.A.

Ann Brookhouser

John J. Reid

JJR/bh
enclosure
cc: Samuel P. Martin, M.D.
Doris Andrew
Gregory M. White, CPA

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-07/21/98-01007-006
*****87.50 *****87.50

FILED
98 JUL 21 PM 12:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ALL JUL 22 1998

ARTICLES OF DISSOLUTION
OF
S & M INVESTMENT PROPERTIES, INC.

FILED
98 JUL 21 PM 12:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

WHEREAS, this corporation was formed on the 18th day
December, 1986; and

WHEREAS, the corporation has liquidated its assets pursuant to
a Plan of Liquidation adopted on June 24, 1998;
and

WHEREAS, the sole shareholder and director of the corporation
feels it is advisable and in the best interests of the corporation
to terminate the corporation's existence;

NOW, THEREFORE, this document is filed for the purpose of
dissolving the corporation pursuant to Florida Statutes 607.1403
and in furtherance thereof it is stated as follows:


1. The name of the corporation is S & M Investment
Properties, Inc.

2. The dissolution was authorized on June 24, 1998

3. A copy of the resolutions by the Board of Directors and
Shareholders to dissolve is attached. The number of votes cast by
the shareholders was sufficient to approve dissolution.

4. The dissolution is effective as of the date of filing
these Articles of Dissolution

DATED this 24th day of June, 1998.



Samuel P. Martin
President and Secretary