

591720

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Fax Number : (850)205-0380

From: Account Name : TECO ENERGY, INC.
Account Number : 076424001012
Phone : (813)228-1431
Fax Number : (813)228-1328

DISSOLUTION

SUWANNEE GAS MARKETING, INC.

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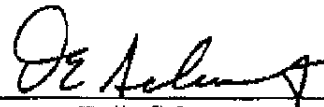
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SUWANNEE GAS MARKETING, INC.**ARTICLES OF DISSOLUTION**

Suwannee Gas Marketing, Inc., a Florida corporation, executes the following Articles of Dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

- First: The name of the corporation as currently filed with the Department of State is Suwannee Gas Marketing, Inc. (the "Company").
- Second: The document number of the Company is J91720.
- Third: The sole shareholder of the Company approved the dissolution of the Company on September 9, 2004.
- Fourth: The number of votes cast by the shareholder of the Company for dissolution was sufficient for approval.

Executed this 10th day of September, 2004.



D. E. Schwartz
Secretary

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