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STANTON & GASDICK, P.A.

ATTORNEYS AT LAW

37 NORTH ORANGE AVENUE
SUITE 210

ORLANDO, FLORIDA 32801

TELEPHONE: (407) 423-5203

FACSIMILE: (407) 425-4103

E-MAIL: Info@StantonandGasdick.com

A. J. STANTON, JR.
MICHAEL J. GASDICK
A. J. STANTON, III
TARA C. EARLY

OF COUNSEL
ROD TAYLOR, P.A.
(407) 422-5076

December 23, 2002

Linda Parks, Esq.
Parks, Tschopp, Whitcomb & Orr, P.A.
2600 Maitland Center Parkway
Maitland, FL 32751

RE: AC Property

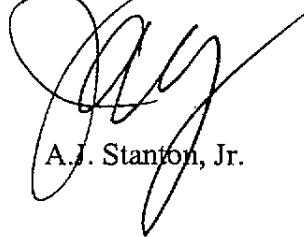
Dear Linda:

I have enclosed a copy of the Articles of Dissolution filed this date with the Secretary of State finalizing the formal liquidation of the corporation. I have also enclosed the copy of the resolution signed by the directors and the shareholder authorizing this action.

Under Florida Law the corporation, although dissolved, has the authority to finalize the liquidation process which in this case only involves ministerial tasks. I have asked Lori to provide you with a record of all of the transactions of the corporation in order to prepare a final tax return and to file such final reports as are necessary.

Thank you for your attention to this matter.

Sincerely yours,



A.J. Stanton, Jr.

AJS:ml

Cc: Osman Edin

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TALLAHASSEE, FLORIDA

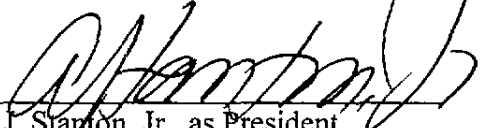
ARTICLES OF DISSOLUTION
BY BOARD OF DIRECTORS AND SHAREHOLDERS
OF AC PROPERTY INVESTMENT COMPANY, N.V., INC.

Pursuant to the laws of Florida, the undersigned officer of the corporation described herein hereby submits these Articles of Dissolution to the Florida Secretary of State for the purpose of dissolving the corporation.

1. The name of the corporation is: AC PROPERTY INVESTMENT COMPANY N.V., INC.
2. The date the dissolution was authorized is December 13, 2002.
3. The dissolution was duly approved by the shareholders in accordance with the laws of Florida. The vote of the shareholders was unanimous.
4. These Articles will be effective upon filing.

Date:

December 23, 2002


A.J. Stanton, Jr., as President