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August 17, 2006

Florida Department of State  
Division of Corporations  
PO Box 6327  
Tallahassee, FL 32314

Re: Valencia Development Company, LLC

Dear Sir or Madam:

Enclosed please find the original and one (1) copy of the Articles of Dissolution for the above-referenced limited liability company. Also enclosed is my firm's check in the amount of \$55.00 to cover the cost of filing the Articles of Dissolution and returning a certified copy. If the enclosed meet with your approval, it will be greatly appreciated if you would file the Articles of Dissolution and return a certified copy to the undersigned.

Should you have any questions regarding the enclosed, please do not hesitate to contact me at your earliest convenience.

Very truly yours,  
HARRISON, HENDRICKSON & KIRKLAND, P.A.

Robert W. Hendrickson, III

RWH:kes  
Enclosures  
cc: Valencia Development Company, LLC

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ARTICLES OF DISSOLUTION  
FOR  
VALENCIA DEVELOPMENT COMPANY, L.L.C.

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Pursuant to Section 608.445, Florida Statutes (2005), the undersigned, constituting all of the Voting Members of Valencia Development Company, L.L.C., a Florida limited liability company, hereby set forth and state that:

1. The name of the limited liability company is Valencia Development Company, L.L.C., a Florida limited liability company (the "Company").
  2. The Company has sold all of its assets and has collected and distributed the proceeds thereof. This is an event which requires dissolution of the Company pursuant to Paragraph 9.1 of the Operating Agreement for the Company.
  3. All debts, obligations, and liabilities of the Company have been paid or discharged.
  4. All remaining property and assets of the Company have been distributed among its Members in accordance with their respective rights and interests.
  5. There are no suits pending against the Company in any court.
  6. The dissolution of the Company shall be effective as of September 1, 2006.
  7. The undersigned constitute all of the Class A Members of the Company.
- Pursuant to the Operating Agreement for the Company, the Class A Members have the authority to approve dissolution of the Company upon the occurrence of the event described in Paragraph 2 above.

WHEREFORE, the undersigned Members have executed these Articles of Dissolution for the purpose of dissolving the Company as set forth herein.

ALKIN (FLORIDA) Corporation

By: 

Robert G. Siskind, Vice President

D.B.S., LTD., LLLP

BY: ROYAL YORK CORPORATION -  
General Partner

By: 

Thomas G. Whealy, President  
of Royal York Corporation

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