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Richard Lorenzo, P.A.

Personal injury, Commercial litigation, Criminal, Jamily, , Immigration & Probate. 1431 Ponce De Leon Blvd. Coral Gables, FL 33134 (305) 529-9199 (Office) (305) 529-9290 (Fax) (305) 529-1703 (Voice mail)

Members of Florida, New York & New Jersey Bars

June 24th, 2003

Florida Dept. of State Division of Corporation P.O. Box 6327 Tallahassee, Fl. 32314

RE:

ARTICLES OF DISSOLUTION

KIPAKING, L.L.C.

Dear Sir or Madam:

Enclosed please find a law office check for \$25.00 to cover the costs of the filing fee for the Articles of Dissolution of KipaKing, L.L.C. Please send letter of acknowledgment to me at the above address.

Very truly yours,

RICHARD LORENZO, ESQ.

enc./rl

ARTICLES OF DISSOLUTION FOR KIPAKING, L.L.C. A FLORIDA LIMITED LIABILITY COMPANY

- 1. The name of the limited liability company is KipaKing, L.L.C.
- 2. The effective date of the limited liability company's dissolution is April 28th, 2003.
- 3. A description of the occurrence that resulted in the limited liability company's dissolution pursuant to 608.441, Florida Statutes is as follows: BY AGREEMENT OF ALL PARTIES TO KIPAKING, L.L.C.
- 4. Check One:
- [X] All debts, obligations and liabilities of the limited liability company have been paid or discharged.
 - -OR-
- [] Adequate provision has been made for the debts, obligations and liabilities pursuant to s. 608.4421.
- 5. All remaining property and assets have been distributed among its members in accordance with their respective rights and interests.
- 6. Check One:
 - [X] There are no suits pending against the company in any court. -OR-
- [] Adequate provision has been made for the satisfaction of any judgment, order or decree, which may be entered against it in any pending suit.

Signatures of the members having the same percentage of membership interests necessary to approve the dissolution:

Signatures

Typed or Printed name

Michel Elkis

Roger Benayoun