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TALLAHASSEE, FLORIDA

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LAW OFFICES

Burt E. Eisenberg, P.A.

Burt E. Eisenberg, J.D., CFP, Admitted Florida and North Carolina
Eliot Reifkind, Esq., of Counsel

Newgate Center
5100 Tamiami Trail N., Suite 123
Naples, Florida 34103-2810
Telephone (239) 435.3232
Facsimile (239) 435.0787
E-Mail: BurtEisenberg@Lawyer.com

October 12, 2005

Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

Re: Lugano 301 LLC

Dear Sir/Madam:

The enclosed Articles of Amendment and fees are submitted for filing.

Please return all correspondence concerning this matter to:

Burt E. Eisenberg, Esq.
5100 Tamiami Trail N.
Suite 123
Naples, FL 34103

Phone: 239-435-3232

A check for \$30.00 for the filing fee and Certificate of Status is enclosed.

Thank you in advance for your assistance.

Sincerely yours,



BURT E. EISENBERG

BEE/ns

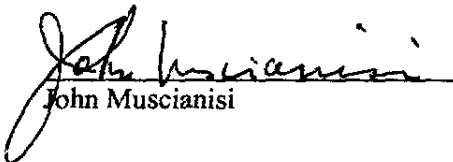
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**ARTICLES OF DISSOLUTION
FOR LOGANO 301, LLC, A FLORIDA LIMITED LIABILITY COMPANY**

1. The name of the Company is Logano 301, LLC.
2. The effective date of dissolution of the Company is October 13, 2005.
3. The Company is hereby dissolved because through the unanimous consent of the Members.
4. All debts, obligations, and liabilities of the LLC have been paid or discharged, or adequate provision has been made therefor pursuant to Section 608.4421.
5. All remaining property and assets by the LLC have been distributed among its members in accordance with their respective rights and interests.
6. There are no suits pending against the Company in any court.

DATED this 11 day of October, 2005.

Signature of the sole Member and the Manager necessary to approve the dissolution:


John Muscianisi

Building Exchange Company:

By:


~~Steven J. Waldman~~ MATT NARKY

Its: Vice-President

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TALLAHASSEE, FLORIDA

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