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SECRETARY OF STATE CONVISION OF CORPORATIONS

ATTORNEYS AT LAW

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TELEFAX (727) 545-8227

July 24, 2006

Department of State Division of Corporations Corporate Records Bureau P. O. Box 6327 Tallahassee, FL 32314

RE: EMANDEL, LLC

Gentlemen:

Enclosed is an original and one copy of the Articles of Dissolution for the above-named corporation. In addition, a check in the sum of \$60.00 payable to the Florida Department of State is enclosed. The breakdown is as follows:

Filing Fee/Articles of Dissolution	\$25.00
Certified Copy of Dissolution	30.00
Certificate of Status	5.00
Total	\$60.00

Please file the original of the enclosed Articles of Dissolution and return a copy to the undersigned.

Gerald R. Colen

Yours very truly

GRC/mpj Enclosures (06-155)

ARTICLES OF DISSOLUTION OF EMANDEL, L.L.C.

THE UNDERSIGNED, as duly authorized member-managers of EMANDEL, L.L.C., hereby give notice of the following Resolution wherein Articles of Dissolution were adopted.

9. L.V

At a meeting of all the members and all of the member-managers of EMANDEL, L.L.C., it was determined to file Articles of Dissolution with the Secretary of State of the State of Florida.

- 1. Description of the occurrence or occurrences that resulted in the company's dissolution: The company has ceased all business operations of any kind, nature and description. Further, it has been determined that another limited liability company with the same name was previously authorized to conduct business in the State of Florida, and thus the members of this company decided it was in the best interest of this company as well as in the best interest of the other company with the same name, if this company were dissolved immediately or as soon as permitted by the laws of the State of Florida. This Resolution refers solely to that certain EMANDEL, L.L.C. that is Document Number L06000021652 and which was filed February 23, 2006, and had an effective date of February 20, 2006.
- 2. All of the debts, obligations and liabilities of the company have been paid or discharged. In fact, the company owned no property, had no employees for which any obligations were due, incurred and therefore had no debts and no creditors.
- 3. All remaining property and assets have been dissolved, or in the alternative, in fact, the company never had any assets or property to be distributed to its members.

Resolved: That EMANDEL, L.L.C. is dissolved effective immediately.

المالالي, 2006, that BERNARD H. day of Further Resolved: This JOHNSON and DEBORAH S. JOHNSON, WEMBERS-MANAGERS shall execute this document and file these Articles of Dissolution with the office of the Secretary of State of the State of Florida.

EMANDEL, L.L.C.

Member-Manager

EMANDEL, L.L.C.

DEBORAH S. JOHNSON Member-Manager

STATE OF FLORIDA COUNTY OF PINELLAS

Before me, the undersigned notary public, personally appeared BERNARD H. JOHNSON and DEBORAH S. JOHNSON, to me well known and they testified under oath that they are the managers of EMANDEL, L.L.C. and that at a meeting duly held on the <u>Moth</u> day of <u>Lu</u>, 2006, the said EMANDEL, L.L.C. resolved to be dissolved and, further that the said BERNARD H. JOHNSON and DEBORAH S. JOHNSON testified that they were duly authorized in their capacity to execute the above and foregoing Resolution on behalf of said company.

My Commission Expires

