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Division of Corporations
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From:

Account Name : TECO ENERGY, INC.
Account Number : 076424001012
Phone : (813)228-1431
Fax Number : (813)228-1328

**LLC DISSOLUTION OR WITHDRAWAL
TECO SYNFUEL ADMINISTRATION, LLC**

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**ARTICLES OF DISSOLUTION
FOR
TECO SYNFUEL ADMINISTRATION, LLC
A LIMITED LIABILITY COMPANY**

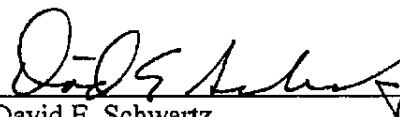
TECO SYNFUEL ADMINISTRATION, LLC, a Florida limited liability company, executes the following Articles of Dissolution pursuant to section 608.445 of the Florida Limited Liability Act:

1. The name of the limited liability company is: TECO SYNFUEL ADMINISTRATION, LLC (the "Company")
2. The Articles of Organization were filed on December 18, 2007 and assigned document number L07000125196.
3. The sole member of the Company approved the dissolution of the Company by written consent on September 27, 2010.
4. All debts, obligations and liabilities of the Company have been paid or discharged.
5. All remaining property and assets 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.

Executed this 28th day of September, 2010.

SOLE MEMBER:

TECO COAL CORPORATION

By: 
David E. Schwartz
Secretary

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