2889 Nannette Gammon

Attorney At Law
1555 Palm Beach Lakes Blvd. - Suite 1100
West Palm Beach, Florida 33401
(561) 686-2000

(561) 686-5553 • Telecopier E-mail: nannetteq@ecclestone.com Reply to: P.O. Box 3267 West Palm Beach, FL 33402

February 19, 2002

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Division of Corporations Amendment Section P.O. Box 6327 Tallahassee, Florida 32314

Re: Articles of Dissolution

Ibis Lake Financial Company and Sandpiper Cove Financial Company

Ladies and Gentlemen:

Enclosed please find Articles of Dissolution for two Florida corporations, along with a check in the amount of \$70.00 to cover the cost for filing both dissolution documents.

Please send the confirmation of the filing of the Articles of Dissolution to the attention of the undersigned. If you have any questions please contact me.

Sincerely,

Nannette Gammon

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ANT DIM 2/25/02

ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST:	The name of the corporation is IBIS LAKES FINANCIAL COMPANY(Charter Number L72889)
SECOND:	The date the dissolution was authorized was February 8, 2002
THIRD:	Adoption of Dissolution (CHECK ONE)
×	Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.
۵	Dissolution was approved by vote of the shareholders through voting groups.
	The following statement must be separately provided for each voting group entitled to vote separately on the plan to dissolve.
	The number of votes cast for dissolution was sufficient for approva by:
	(voting group)
	Signed this /// day of khukul, , 2002.
Signature : _	Maga
	Ron Cooper, Vice President