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Attorneys at Law 1851 W. Colonial Drive Orlando, Florida 32804

www.whmh.com

Telephone: 407.648.0058 Facsimile: 407.648.0681

E-mail: jgreenleaf@whmh.com

Roman V. Hammes †

Kenneth D. (Chip) Herron, Jr. *

Peter N. Hill *

Jeanne A. Kraft **

David R. McFarlin *

Frank M. Wolff *

* Certified Specialist in Business Bankruptcy Law by the American Board of Certification

** Certified Specialist in Consumer Bankruptcy Law by the American Board of Certification

† Also admitted in South Carolina

May 26, 2011

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

Re: Orlando Lutheran Academy, Inc.

Dear Sir/Madam:

Enclosed for filing please find the Notice of Corporate Dissolution (Unknown Claims) and Plan of Distribution of Assets, along with our firm trust account check # 6158 in the amount of \$70.00.

Sincerely,

Janet L. Greenleaf

Assistant to Peter N. Hill

JLG

Enclosures

ORLANDO LUTHERAN ACADEMY, INC.

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PLAN OF DISTRIBUTION OF ASSETS

2011 MAY 31 AM 10: 16

SECRETARY OF STATE FALLAHASSEE, FLORID

A resolution to dissolve was adopted by written consent of the members of Orlando Lutheran Academy, Inc. (the "Company") and executed in accordance with section 617.0701, Florida Statutes. The Company filed Articles of Dissolution with the Florida Department of State. The Articles were filed on February 7, 2011. Dissolution was effective upon filing.

This Plan of Distribution of Assets (the "Plan") was adopted in accordance with section 617.1406, Florida Statutes, at a meeting of the board of directors by a majority of the directors then in office.

There will be insufficient funds to pay all liabilities and obligations of the Company. Claims and obligations shall be paid or provided for according to their priority and, among claims of equal priority, ratably to the extent of funds legally available for payment.

The Company will provide for unknown claims against it in accordance with section 617.1407(1)(a) by filing notice of its dissolution with the Florida

Department of State and requesting that persons having claims against the

Company which are not known to the Company present them in accordance with the notice.

The Company will provide for known claims against it in accordance with section 617.1408, Florida Statutes.

Real and personal property formerly owned by the Company has been liquidated in a commercially reasonable manner. The sole remaining property of the Company is cash. The Company believes it is aware of all claims against it and therefore believes that all claims will be provided for under section 617.1408.

Accordingly, the Company intends to distribute all its remaining cash in accordance with that section.

I hereby certify that the Company has complied with the requirements of section 1406(2), Florida Statutes.

ORLANDO LUTHERAN ACADEMY, INC.

Bv:

David Duda, President