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July 26, 2002

MIAMI OFFICE:

1385 N.W. 15TH STREET
MIAMI, FLORIDA 33125-1621

PLEASE REPLY TO:
BOCA RATON

ARTHUR W. TIFFORD, OF COUNSEL ‡

* ALSO ADMITTED IN NEW YORK & NEW JERSEY
◊ ALSO ADMITTED IN NEW YORK, NEW JERSEY
& DISTRICT OF COLUMBIA
◻ ALSO ADMITTED IN MICHIGAN
‡ ALSO ADMITTED IN NEW YORK

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

Attention: Amendment Section

RE: Dissolution of Libow Lowicky & Mittenthal, P.A.

Dear Sir/Madam:

Enclosed please find "Articles of Dissolution" for filing and a check in the amount
\$35.00 for filing fee.

If you have any questions, please feel free to contact our office.

Very truly yours,
LIBOW LOWICKY & MUSKAT

Jaclyn G. Muskat

JGM:fjp
Enclosures

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08 JUL 29 PM 1:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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7-29-02

ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: Libow Lowicky + Mittenenthal, P.A.

SECOND: The filing date of the articles of incorporation was: 5/8/02

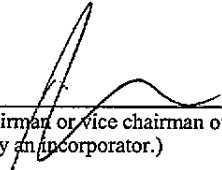
THIRD: (CHECK ONE)
 None of the corporation's shares have been issued.
 The corporation has not commenced business.

FOURTH: No debt of the corporation remains unpaid.

FIFTH: The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.

SIXTH: Adoption of Dissolution (CHECK ONE)
 A majority of the incorporators authorized the dissolution.
 A majority of the directors authorized the dissolution.

Signed this 25 day of July, 2002.

Signature 
(By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)

Allen H. Libow
(Typed or printed name)

president/director
(Title)

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