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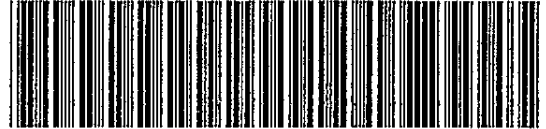
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TALLAHASSEE, FLORIDA

9/10/05

Collins, Brown, Caldwell,
Barkett & Garavaglia

CHARTERED
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756 BEACHLAND BOULEVARD
VERO BEACH, FLORIDA 32963

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PLEASE REPLY TO:
POST OFFICE BOX 64-3686
VERO BEACH, FLORIDA 32964-3686

772-231-4343
TELEFAX: 772-234-5213

*BOARD CERTIFIED IN REAL ESTATE
**MASTER OF LAWS IN TAXATION
***MASTER OF LAWS IN REAL PROPERTY DEVELOPMENT
*BOARD CERTIFIED IN WILLS, TRUSTS, AND ESTATES

January 11, 2005

VIA CERTIFIED MAIL

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

Re: Articles of Dissolution – Gray & Cunningham Associates, Inc.

Dear Sir/Madam:

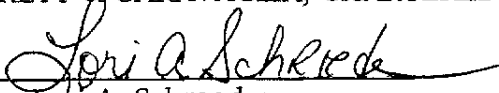
Enclosed please find the Articles of Dissolution in along with this firm's check for \$35.00. Please return the certified copy of the Articles of Dissolution and the certificate with document number.

Please call if you have any questions.

Thank you for your assistance in this matter.

Kindest regards,

COLLINS, BROWN, CALDWELL,
BARKETT & GARAVAGLIA, CHARTERED

By: 
Lori A. Schroeder
Legal Assistant to Steve L. Henderson

**ARTICLES OF DISSOLUTION
OF
GRAY & CUNNINGHAM ASSOCIATES, INC.,
A FLORIDA CORPORATION FOR PROFIT**

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CLERK OF SUPERIOR COURT
TALLAHASSEE, FLORIDA

THESE ARTICLES OF DISSOLUTION are hereby adopted as of the effective date shown below by Gray & Cunningham Associates, Inc., a Florida corporation (the "Corporation") which declares:

1. The name of the Corporation is Gray & Cunningham Associates, Inc.
2. The Corporation has a sole shareholder entitled to vote on dissolution.
3. The date of the meeting of the shareholder at which the resolution to dissolve was adopted was December 30, 2004.
4. The number of votes cast for dissolution was sufficient for approval in accordance with Florida Statute 607.1403 such vote constituting at least a majority of the votes which the members present at such meeting or represented by proxy were entitled to cast.
5. The effective date of the dissolution of the Corporation is and shall be December 31, 2004.

IN WITNESS WHEREOF, the undersigned President and Secretary of the Corporation, have executed these Articles of Dissolution on the 31 day of December 2004, to be effective as provided above.

(Corporate Seal)

GRAY & CUNNINGHAM ASSOCIATES, INC.
a Florida corporation

By: George W. Gray, Jr.
George William Gray, Jr., President

ATTEST:

By: George W. Gray, Jr.
George William Gray, Jr., Secretary