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Division of Corporations

Fax Number : (850)205-0380

From:

Account Name : TECO ENERGY, INC.

Account Number : 076424001012 (B13)228-1431 Phone

Fax Number : (813)228-1328

DISSOLUTION

FRONTERA HOLDING CO.

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P.02

FRONTERA HOLDING CO.

ARTICLES OF DISSOLUTION

Of Man Piles Frontera Holding Co., a Florida corporation, executes the following Articles of Dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

First:

The name of the corporation as currently filed with the Department of

State is Frontera Holding Co. (the "Company").

Second:

The document number of the Company is P04000072674.

Third:

The sole shareholder of the Company approved the dissolution of the

President

Company on October 22, 2004.

Fourth:

The number of votes cast by the shareholder of the Company for

dissolution was sufficient for approval.

Executed this 22nd day of October, 2004.

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