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TRANSMITTAL LETTER

TO: Amendment Section	
Division of Corporations	
SUBJECT: ARTICLES OF	DISSOLUTION
DOCUMENT NUMBER: PO 4	1000129872
The enclosed Articles of Dissolution and	fee are submitted for filing.
Please return all correspondence concernir	ng this matter to the following:
STEPHEN E. BRI	ANTNER
(Name of	f Person)
WATER & GOLF	REALTY
(Name of	f Firm/Company)
2015-B WEST. FI	est st
	(Address)
FT. MYERS, Fl.	3390/
(City/	/State/and Zip Code)
For further information concerning this ma	atter, please call:
STEPHEN E. BRANTNER	at (941) 876.0129
(Name of Person)	(Area Code & Daytime Telephone Number
Enclosed is a check for the following amou	unt:
\$35 Filing Fee \$2 Certificate of Status	□ \$43.75 Filing Fee & □ \$52.50 Filing Fee, Certified Copy (Additional copy is enclosed) □ \$52.50 Filing Fee, Certificate of Status & Certified Copy (Additional copy is enclosed)
MAILING ADDRESS:	STREET ADDRESS:
Amendment Section	Amendment Section
Division of Corporations	Division of Corporations
P.O. Box 6327	409 E. Gaines Street
Tallahassee, Florida 32314	Tallahassee, Florida 32399

ARTICLES OF DISSOLUTION

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

FIRST:	The name of the corporation as currently filed with Department of State:
	WATER & GOLF REALTY, INC
SECOND:	The document number of the corporation (if known): PO4000 129872
THIRD:	The file date of the articles of incorporation was: $9-15-2004$
FOURTH:	(CHECK AT LEAST ONE BOX)
	None of the corporation's shares have been issued.
	The corporation has not commenced business.
FIFTH:	No debt of the corporation remains unpaid.
SIXTH:	The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
SEVENTH:	Adoption of Dissolution (CHECK ONE)
	A majority of the incorporators authorized the dissolution.
	A majority of the directors authorized the dissolution.
	Signed this 21 day of November, 2004
Signat	ure: Stephen & Branther
	(By a director, president or other officer - if directors or officers have not been selected, by an incorporator - if in the hands of a receiver, trustee, or other court appointed fiduciary, by that fiduciary.)
	STEPHEN E. BRANTNER
	(Typed or printed name of person signing)
	PRESIDENT
	(Title of person signing)

Filing Fee: \$35