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COVER LETTER

TO: Amendment Section Division of Corporations
SUBJECT: N.E.L Finance Corp.
DOCUMENT NUMBER: P05 666 175 18
The enclosed Articles of Dissolution and fee are submitted for filing.
Please return all correspondence concerning this matter to the following:
ESTEDAN Madruga (Name of Person)
NE.L. Finance Corp.
(Name of Firm/Company) 3301 NE 541 AUE Apt 911
(Address) Wiam, FU 33137 (City/State/and Zip Code)
For further information concerning this matter, please call:
(Name of Person) at (305) 576-8133 (Area Code & Daytime Telephone Number)
Enclosed is a check for the following amount:
\$35 Filing Fee \$43.75 Filing Fee & \$43.75 Filing Fee & \$52.50 Filing Fee, Certificate of Status Certified Copy Certificate of Status & Certified Copy (Additional copy is enclosed) (Additional copy is enclosed)
MAILING ADDRESS: Amendment Section Division of Corporations P.O. Box 6327 STREET ADDRESS: Amendment Section Division of Corporations 409 E. Gaines Street

Tallahassee, Florida 32399

Tallahassee, Florida 32314

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 the Florida Department of State:
]	N.E.L Finance, Corp.
SECOND: 1	The document number of the corporation (if known): <u>P05000175</u> 18
THIRD:	The file date the articles of incorporation:
FOURTH:	(CHECK AT LEAST ONE BOX) FEBRUARY 2, 2005 ES S
	None of the corporation's shares have been issued.
	The corporation has not commenced business.
FIFTH: N	No debt of the corporation remains unpaid.
	he net assets of the corporation remaining after winding up have been distributed 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.
Sign	ned this <u>20</u> day of <u>April</u> <u>2005</u>
Signate	(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.)
	(Typed or printed name of person signing)
	TYCASUVEY (Title of person signing)

Filing Fee: \$35