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bluegreen

December 2, 1998

SECRETARY OF STATE
DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL 32314


bluegreen
4960 Blue Lake Drive
Boca Raton, FL 33431

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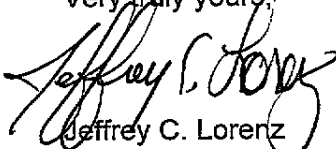
Re: Gulf Atlantic Land & Timber Corporation

To Whom It May Concern:

Enclosed please find an Application by Foreign Corporation for Withdrawal of Authority to Transact Business or Conduct Affairs in Florida and our check in the amount of \$35.00 regarding the above-mentioned corporation.

Thank you for your attention to this matter. If you have any questions, please do not hesitate to contact me directly at (561) 912-8006.

Very truly yours,


Jeffrey C. Lorenz
Corporate Paralegal

Enclosures

:jl

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Withdraw
TLL DEC 10 1998

COLORFUL PLACES TO LIVE AND PLAY.

**APPLICATION BY FOREIGN CORPORATION FOR WITHDRAWAL
OF AUTHORITY TO TRANSACT BUSINESS OR CONDUCT AFFAIRS
IN FLORIDA**

GULF ATLANTIC LAND & TIMBER CORPORATION

(Name of Corporation)

DELAWARE

(Incorporated Under Laws Of)

This corporation is no longer transacting business or conducting affairs within the State of Florida and hereby voluntarily surrenders its authority to transact business or conduct affairs in Florida.

This corporation revokes the authority of its registered agent in Florida to accept service on its behalf and appoints the Department of State as its agent for service of process based on a cause of action arising during the time it was authorized to transact business or conduct affairs in Florida.

The following is a current mailing address to which the Department of State may mail a copy of any process against this corporation that may be served on the Department.

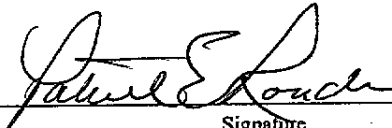
PATRICK E. RONDEAU, BLUEGREEN CORPORATION

(Mailing Address)

4960 BLUE LAKE DRIVE, BOCA RATON, FL 33431

(City/State/Zip)

The corporation agrees to notify the Department of State in the future of any change in its mailing address.

 PRESIDENT
Signature Title

PATRICK E. RONDEAU

Typed or printed name

11/20/98

Date

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DEPARTMENT OF STATE
TREASURER, FLORIDA