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September 26, 2000

DEBIT MEMO ANNUAL REPORT DISSOLUTION NOTICE

ANNUAL REPORT: JEFF GRAY & ASSOCIATES, INC.

DEBIT MEMO: 04085-K

CHECK#



September 27, 2000

JEFF GRAY & ASSOCIATES, INC. 767 BLANDING BLVD. 106 ORANGE PARK, FL 32073

SUBJECT: JEFF GRAY & ASSOCIATES, INC.

Debit Memo #: 04085-K

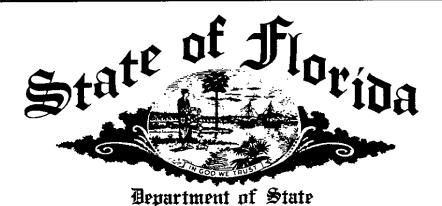
Document #: P94000002238

Due to your failure to respond to our letter advising you of your returned check and giving you 60 days notice of our intent to dissolve the above corporation, this corporation is now administratively dissolved.

A Certificate of Dissolution is enclosed.

Should you have any questions, please feel free to contact this office at (850) 487-6057.

Sincerely, Pat Bailey Accountant II



CERTIFICATE OF ADMINISTRATIVE DISSOLUTION

The provisions of section 607.1421 or 617.1421, Florida Statutes, which requires 60 days notice of a proposed dissolution, have been met for JEFF GRAY & ASSOCIATES, INC., a corporation organized under the laws of the State of Florida. This corporation is hereby administratively dissolved as of September 27, 2000 for failure to file the required annual report(s), as required by law.

The document number of this corporation is P94000002238.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capitol, this the Twenty-seventh day of September, 2000



CR2EO22 (1-99)

K**atherine Harris** Katherine Harris Secretary of State