

**Barnett**

Carole A. Nixon  
Assistant Vice President  
Regulatory Relations

Barnett Bank, N.A.  
50 North Laura Street  
Jacksonville, FL 32202-3638

April 10, 1998

Mr. Steven Godfrey  
Corporate Specialist  
Filings Section  
Florida Department of State  
Division of Corporations  
409 East Gaines Street  
Tallahassee, Florida 32399

Dear Mr. Godfrey:

Enclosed is the original and one copy of the Articles of Dissolution for FEES, Inc., a wholly-owned subsidiary of Barnett that is being dissolved. Also enclosed is a check in the amount of \$35.00 which represents the required filing fee.

Please contact me at (904) 791-5039 if you have any questions or require additional information.

Sincerely,

*Carole A. Nixon*

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-04/13/98--01089--004  
\*\*\*\*\*35.00 \*\*\*\*\*35.00

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

VOIDS  
OR 4/14

ARTICLES OF DISSOLUTION  
OF  
FEES, INC.

FEES, INC., a Florida corporation (the "Corporation"), it is the undersigned officer, files these Articles of Dissolution pursuant to Section 617.1403 of the Florida Statutes, and states as follows:

The name of the corporation is FEES, INC.

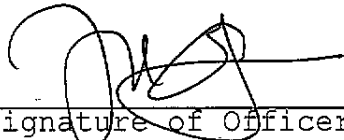
The dissolution of the Corporation was authorized by written consent of all shareholders of the Corporation, pursuant to section 617.0701 of the Florida Statutes, said written consent being dated April 7, 1998.

The dissolution of the Corporation was authorized by all of the shareholders of the Corporation.

IN WITNESS WHEREOF and for the purpose of dissolving the Corporation under the laws of the State of Florida, the undersigned officer of the Corporation executes these Articles of Dissolution this 8th day of April, 1998.

Carol A. Nix  
Witness

Roger C. McClary  
Witness

  
Signature of Officer

Jeffrey K. Graf  
Name (Print or Type)

President  
Title

(Seal)

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