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August 5, 2002

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Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32301

RE: Articles of Dissolution of Siegel-Moskin Realty Group, Inc.

Gentlemen:

000006948440--0
-08/07/02--01056--021
*****52.50 *****52.50

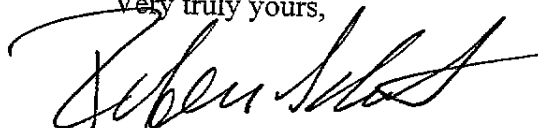
Please find enclosed an original of the Articles of Dissolution for the above referenced corporation, and two (2) copies. Upon filing, please return two (2) certified copies of the Articles of Dissolution to the undersigned in the enclosed stamped return envelope provided for your convenience. .

A check in the amount of \$52.50 is enclosed in payment of the following fees:

Filing Fee	\$35.00
Two (2) certified Articles of Dissolution	<u>17.50</u>
	\$52.50

Your prompt attention to this matter will be greatly appreciated.

Very truly yours,



Robert M. Schwartz

RMS/CJB

Enclosures as noted.

cc: Mr. Ned L. Siegel, with enclosures
Mr. Sidney M. Moskin, with enclosures

8/13/02
Diss.
spaze

FILED
02 AUG - 7 AM 9:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION

OF

FILED

SIEGEL-MOSKIN REALTY GROUP, INC.,

02 AUG -7 AM 9:50

a Florida corporation

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

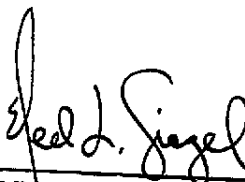
Pursuant to Section 607.1403, Florida Statutes, Siegel-Moskin Realty Group, Inc., a Florida profit corporation, submits the following articles of dissolution:

FIRST: The name of the corporation is Siegel-Moskin Realty Group, Inc.

SECOND: The dissolution of the corporation was authorized on June 30, 2002.

THIRD: The dissolution was approved by the shareholders at a duly called meeting held on the 30 day of June, 2002, at which meeting a quorum was present, and the number of votes cast for dissolution was sufficient for approval.

Signed this 10 day of July, 2002.



Ned L. Siegel, Chairman of the Board