

PINO AND DICKS
AN AFFILIATION OF PROFESSIONAL CORPORATIONS
ATTORNEYS AT LAW

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September 19, 2002

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

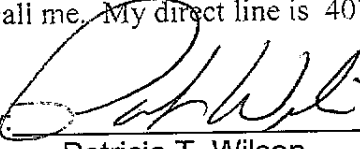
Dear Sir:

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-09/26/02--01054--001
*****87.50 *****43.75

Enclosed please find Articles of Dissolution for the following corporations, together with our check in the amount of \$87.50, in payment of the filing fees and certified copy charges for each of the two (2) corporations. I have enclosed a separate copy of the Articles to be certified and returned to me.

Citrus Collection Agency, Inc.
International Acceptance Corporation

Should you have any questions, please call me. My direct line is 407 206-6513.

By 
Patricia T. Wilson
Paralegal

PTW
Enclosures

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02 SEP 23 PM 7:52
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Valid
9/30/02 T. Lewis*

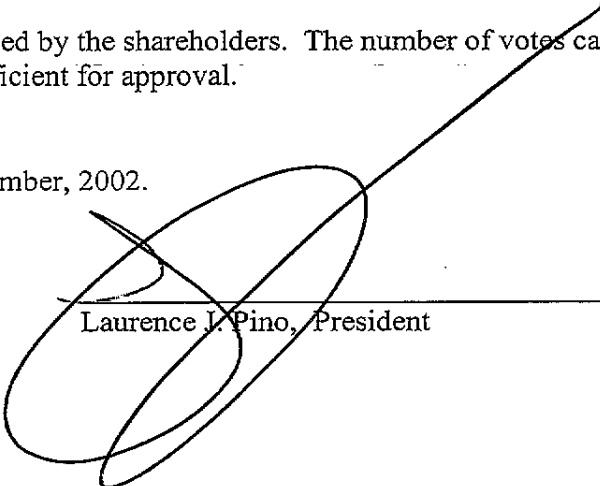
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION

PURSUANT to Section 607.1403, Florida Statutes, this Florida profit corporation
submits the following Articles of Dissolution:

- FIRST: The name of the corporation is: INTERNATIONAL ACCEPTANCE
CORPORATION
- SECOND: The date dissolution was authorized was September 10, 2002
- THIRD: Dissolution was approved by the shareholders. The number of votes cast
for dissolution was sufficient for approval.

SIGNED this 10th day of September, 2002.



Laurence J. Pino, President