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BOARD CERTIFIED TAX LAWYER
(ALSO ADMITTED IN NEW YORK)

JANET J. OSTROFF
(ALSO ADMITTED IN ARIZONA)

December 12, 2000

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Registration Section
Divisions of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

RE: CM TEA OF WEST FLORIDA, INC.
A Florida Limited Liability Corporation

Gentlemen:

I enclose the following:

1. Original and copy of the Articles of Dissolution for filing of record.
2. Our Check No. 9339 payable to the Florida Department of State in the amount of \$35.00 covering the filing fee.

Please file stamp the copy of Articles as confirmation and return in the envelope provided.

Thank you.

Sincerely,

JACOBOWITZ & OSTROFF, P.A.

Deborah Buckridge
Deborah Buckridge
Legal Assistant to Janet J. Ostroff

EFFECTIVE DATE
12-31-00

JJO/001\db
Enclosures

Dissolution

P97000035155
12-14-00
eff date 12-31-00
207

FILED
00 DEC 14 AM 11:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
12-31-00

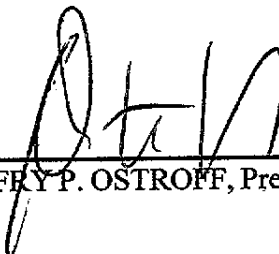
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION
OF
CM TEA OF WEST FLORIDA, INC.

Pursuant to section 607.1403, Florida Statutes, CM Tea of West Florida, Inc. submits the following Articles of Dissolution:

1. The name of the corporation is CM Tea of West Florida, Inc.
2. The dissolution of the corporation was authorized by the shareholders on November 27, 2000, to be effective on December 31, 2000.
3. The number of votes cast for dissolution by the shareholders was sufficient for approval of the dissolution.

Dated this 30 day of November, 2000.



JEFFERY P. OSTROFF, President and Director

STATE OF FLORIDA)
) SS:
COUNTY OF MIAMI-DADE)

BEFORE ME, the undersigned authority, personally appeared JEFFERY P. OSTROFF, President and Director of CM Tea of West Florida, Inc., a Florida corporation, who is personally known to me, or if not personally known, produced _____ as identification, and who signed the foregoing instrument this 30 day of November, 2000.



NOTARY PUBLIC, State of Florida

OFFICIAL NOTARY SEAL
DEBORAH BUCKRIDGE
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC706908
MY COMMISSION EXP. JAN. 7, 2002