PINO AND DICKS

an affiliation of professional corporations
Attorneys at Law

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407-425-7831 FAX 407-422-7425

P97000076924

September 19, 2002

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

Dear Sir:

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

500008073345--9 -09/26/02--01054--001 *****87.50 ******43.75

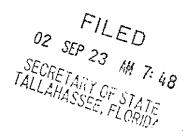
Should you have any questions, please call me. My direct line is 407 206-6513.

Patricia T. Wilson

Paralegal

PTW Enclosures

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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: CITRUS COLLECTION AGENCY,

INC.

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