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R. JEFFREY STULL, P.A.

ATTORNEYS AND COUNSELORS AT LAW 602 SOUTH BOULEVARD TAMPA, FLORIDA 33606

Ř. JEFFREY STULL ROBERT T. MCCABE TELEPHONE (813) 251-3914 FACSIMILE (813) 251-0974

September 14, 2004

Florida Department of State Division of Corporations Amendment Section P.O. Box 6327 Tallahassee, Florida 32314

Re: L&D Financial Services, Inc.

Gentlemen:

Enclosed please find the Articles of Dissolution for L&D Financial Services, Inc. Also enclosed please find our firm check in the amount of \$35.00 made payable to Florida Department of State.

If you have any questions please feel free to call.

Very truly yours,

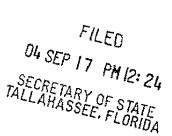
R. Jeffrey Stull, P.A.

Shannon McIntyre Legal Assistant to

R. Jeffrey Stull

Enclosures

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: L&D Financial Services, Inc.
SECOND:	The date dissolution was authorized: July 21, 2004
THIRD:	Adoption of Dissolution (CHECK ONE)
	solution was approved by the shareholders. The number of votes cast for dissolution sufficient for approval.
Diss	solution was approved by vote of the shareholders through voting groups.
	he following statement must be separately provided for each voting group ntitled to vote separately on the plan to dissolve:
The	number of votes cast for dissolution was sufficient for approval by
	(voting group)
Sig	ned this 13th day of September 2004.
Signature <u></u>	(By the Chairman of Vice Chairman of the Board, President, or other officer)
	Wayne Lord (Typed or printed name)
	President (Title)