Pella & Associates, P.A. **CERTIFIED PUBLIC ACCOUNTANTS**

PATRICIA S. PELLA, CPA GELENE P. COCHRAN

January 25, 2002

136 S. RIDGEWOOD DR. SEBRING, FL 33870-3336

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Division of Corporations Department of State P.O. Box 6327 Tallahassee, Florida 32301

Re:

Denny's Shoes, Inc. Suncoast Distributors EIN # 59-3098496

Dear Sir or Madam:

Please file the enclosed Articles of Dissolution for Denny's Shoes Inc. D/B/A Suncoast Distributors. A check in the amount of \$35.00 is enclosed. Thank You.

Sincerely,

Certified Public Accountant

PSP:mlw Enc.

DENNY'S SHOES, INC. D/B/A SUNCOAST DISTRIBUTORS

ARTICLES OF DISSOLUTION

Denny's Shoes Inc. D/B/A Suncoast Distributors, A Florida Corporation, pursuant to Section 607.1403, Florida Statutes, submit the following Articles of Dissolution

FIRST:

The name of the corporation is Denny's Shoes Inc. D/B/A

Suncoast Distributors.

SECOND:

The dissolution was authorized December 14, 2001.

THIRD:

Dissolution was approved by the shareholders. The number of

votes cast for dissolution was sufficient for approval.

Signed this 3/ day of January, 2002.

Marlene VonMerveldt, President

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SECRETARY OF STATE