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LAW OFFICES

EDWARD P. JORDAN II, P. A.

ATTORNEYS & COUNSELORS AT LAW

13543 EAST HIGHWAY 50

CLERMONT, FL 34711

Tel: (352) 394-1000

Fax: (352) 394-2999

Website: www.lawyerjordan.com

EDWARD P. JORDAN II, ATTORNEY

LORI L. CAMPBELL, PARALEGAL

February 28, 2008

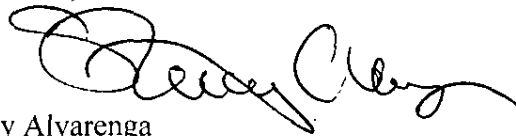
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Mandel Construction and Development, Inc.

To Whom It May Concern:

Enclosed please find for filing the original Articles of Dissolution in the above-entitled matter. Please also find enclosed check number 20571 in the amount of \$35.00 for the filing fees of the same. If you have any questions, please do not hesitate to contact me.

Very Truly Yours,



Stacy Alvarenga
Assistant to
Edward P. Jordan, II

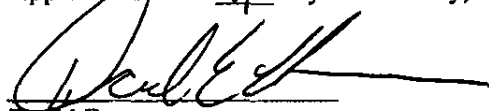
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ARTICLES OF DISSOLUTION

Pursuant to Section 607.1402 of the Florida Statutes, Mandel Construction and Development Inc., a Florida corporation (the "Corporation") hereby files its Articles of Dissolution and states as follows:

1. The name of the Corporation is Mandell Construction and Development, Inc.
2. Dissolution of the Corporation was authorized on January 23, 2008.
3. Dissolution was authorized by the unanimous written consent of all shareholders of the corporation, which totaled one, and that said shareholders' vote and consent for dissolution was sufficient for approval of the dissolution of the corporation.
4. Non-voting groups were not required to approve the dissolution of the Corporation.

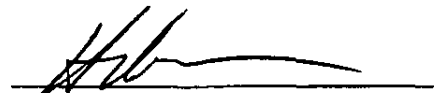
Approved on this 21 day of February, 2008.


David Berger
Shareholder and Director

STATE OF Louisiana
COUNTY OF Orleans

Before me, the undersigned authority, personally appeared David Berger, who after presenting his Louisiana Driver's License, and who, after being duly sworn, acknowledged, attested, affirmed and swore before me that he is the Shareholder and Director of, Mandell Construction and Development, Inc. and that he has the apparent, implied and actual authority to execute the above Articles of Dissolution, and that he executed the foregoing freely and voluntarily for the purposes expressed herein and all statements are true and correct.

WITNESS my hand and official seal in the state and county above stated this 21 day of February, 2008.


Notary Public
Hilton McManus
LA BAR # 22115
my commission is for life