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M. HODGES

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PIERO SALUSSOLIA CORPORATE MANAGEMENT, INC.

1548 BRICKELL AVENUE MIAMI, FLORIDA 33129 TELEPHONE: (305) 373-7016 FACSIMILE: (305) 373-7017 PSCM@SALUSSOLIAASSOCIATES.COM

December 28, 2005

CERTIFIED MAIL 7004 0750 0001 9217 5398

Florida Department of State Amendment Section Division of Corporations Clifton Building 2661 Executive Center Circle Tallahassee, FL 32301

Re: BLUE ESTATE INVESTMENT, L.C. (the "Company")

To Whom It May Concern:

In reference to the dissolution of the Company, enclosed herein please find the following:

Original and a Copy of Plan of Dissolution duly executed by the Sole Member of the Company;

Check # 1635 in the amount of sixty dollars (\$60.00) for filing fees.

Please send original Certified Copy and Certificate of Status to the following address:

PIERO SALUSSOLIA CORPORATE MANAGEMENT, INC 1548 BRICKELL AVENUE MIAMI, FLORIDA 33129 ATTN. Katia Gasperina

Spould you have any questions please do not hesitate to contact me at (305) 373 -7016.

Katia Gasperina Vice President

P.S.C.M.

COVER LETTER

COVERCETTER		
TO: Registration Section Division of Corporations		
SUBJECT: BLUE ESTATE INVESTMENT L.C. (Name of Limited Liability Company)		
The enclosed Articles of Amendment and fee(s) are submitted for filing.		
Please return all correspondence concerning this matter to the following:		
Katia A. Gasperina Montin		
(Name of Person)		
PIERO SALUSSOLIA CORPORATE MANAGEMENT, INC		
(Firm/Company)		
1548 Brickell Avenue		
(Address)		
Miami, Florida 33129		
(City/State and Zip Code)		
For further information concerning this matter, please call:		
KATIA A. GASPERINA - MONTIN at (305) 373 - 7016		
(Name of Person) (Area Code & Daytime Telephone Number)		
, , , , , , , , , , , , , , , , , , , ,	,	
Enclosed is a check for the following amount:		
Certificate of Status Certified Copy Certificate (additional copy is enclosed) Certified	00 Filing Fee, ate of Status & d Copy nal copy is enclosed)	
	STREET/COURIER ADDRESS:	
Registration Section Registration Section Division of Corporations Division of Corporations	Division of Corporations	
P.O. Box 6327 Clifton Building	Clifton Building	
Tallahassee, FL 32314 2661 Executive Center C	2661 Executive Center Circle	

Tallahassee, FL 32301

PLAN OF DISSOLUTION

OF

BLUE ESTATE INVESTMENT, L.C.

THE UNDERSIGNED, being the Sole Member of Blue Estate Investment, L.C., a Limited Liability Company duly organized and existing under the Law of the State of Florida (the "Company"), hereby consent to and approve the following Plan of Dissolution:

WHEREAS, the Sole Member of the Company wishes to liquidate the Company pursuant to article X of the Operating Agreement and to section 608.441 of the Florida Status;

NOW, BE IT RESOLVED, that the Company is hereby liquidated;

RESOLVED, that all debts, obligation and liabilities of the Company have been paid in full;

RESOLVED, that all remaining property and assets have been distributed to the Sole Member in accordance with his respective rights and interest;

FURTHER RESOLVED, that there are no suits pending against the Company in any court.

IN WITNESS WHEREOF, the undersigned have executed this Plan of Dissolution as of December 27, 2005

SOLE MEMBER

Piero Salussolia

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