P.O. D. D. D. D. B. J. D. D. D. J. J. P.A.

June 8, 2001

FILED

01 JUN 18 PM 12: 08

SECRETARY OF STATE TALLAHASSEE, FLORIDA

Secretary of State Division of Corporations 409 E/ Gaines Street Tallahassee, FL 32399

000004424990--2 -06/18/01--01105-007 ******35.00

RE: YACHT & SAIL SOLUTIONS, INC. ("the Corporation")

TO WHOM IT MAY CONCERN:

Enclosed please find the Articles of Dissolution of the Corporation, and a check in the amount of Thirty Five United States Dollars (US\$35.00). The Corporation was incorporated on February 1, 2001; however, none of the shares of the Corporation were issued and the Corporation did not commence business. The Corporation has no unpaid debts.

The incorporators and directors have authorized dissolution of the Corporation.

Should you have any questions regarding this matter, please do not hesitate to call.

Very truly yours,

AVIATION LEGAL GROUP, P.A.

Jerome W. Vogel Esquire

JWV/ed enclosure

A Member of the Aviation Professionals Group

ARTICLES OF DISSOLUTION OF YACHT & SAIL SOLUTIONS, INC.

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SEURETARY UF STATE
ALLAHASSEE, FLORIS

Pursuant to Section 607.1401 of the Florida Business Corporation Act, this ORIDA Corporation submits these Articles of Dissolution.

FIRST: The name of the Corporation is YACHT & SAIL SOLUTIONS, INC.

SECOND: The Corporation's articles of incorporation were filed on February 1, 2001.

THIRD: None of the shares of the Corporation have been issued and the Corporation has not commenced business.

FOURTH: The Corporation has no unpaid debts.

FIFTH: A majority of the incorporators and directors authorized the dissolution of the Corporation.

Signed this 8th day of June, 2001

Jerome W. Vogel, Jr., Esq.