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MILLER & ASSOCIATES

Attorneys at Law

H. J. Miller, Esq. Geoff Nichols, Esq.-Of Counsel 3302 Azeele Street
Suite 200
Tampa, Florida 33609
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Fax #: 813-879-3225
E-Mail MakoMiller1@cs.com

May 8th, 2003

TRANSMITTAL LETTER

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

SUBJECT: Z-COIL OF FLORIDA, INC.

Enclosed is an original and one copy of the ARTICLES OF DISSOLUTION and a check for \$ 35.00

FROM:

H. J. MILLER, ESQ. for Penny Galluppo

3302 Azeele Street, Suite 200

Tampa, FL 33609 (813) 879-1155

Please feel free to contact this office with any questions or concerns. Thank you.

Sincerely,

H.J. Miller, Esa.

Enclosures CC: File

ARTICLES OF DISSOLUTION



Pursuant to 607.1403, Florida Stautes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The corporation name is: Z-COIL OF FLORIDA, INC.

SECOND: The date dissolution was authorized 5 - 13 - 2003.

THIRD: Adoption of Dissolution

Dissolution was approved by the shareholders. The number

of votes cast was sufficient for approval.

Signed this ______ day of May, 2003.

Penny Galluppo, President of Z-Coil of Florida, Inc.