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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Noted w/notice
T. Lewis 4/12/04

D C P & W
DEVINE | GOODMAN | PALLOT | WELLS P.A.

Anna Maria Pannella, Esq.
Telephone: 305.374.8200, ext. 24
email: apannella@devinegoodman.com

April 5, 2004

VIA FEDERAL EXPRESS #7918 1257 8916

Department of State
Division of Corporations
2670 Executive Center Circle
Suite 100
Tallahassee, FL 32399

Re: **Refurb World, Inc., Document No. P01000080522; and**
Topp Trademarks, Inc., Document No. P02000008682

Dear Madam or Sir:

The enclosed Articles of Dissolution and filing fees (this firm's check no. 2577 and 2576 in the amount of \$35.00, respectively, for each entity) are submitted for filing with the Secretary of State in connection with the above corporations. Please return all correspondence concerning this matter as follows:

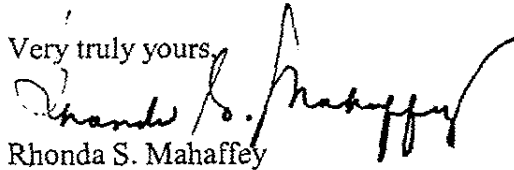
Anna Maria Pannella, Esq.
Devine Goodman Pallot & Wells
777 Brickell Ave., Suite 850
Miami, FL 33131

For any further information, please call:

Anna Maria Pannella, Esq.
305.374-8200 x24

Please call us if you have any questions or need any additional information.

Very truly yours,


Rhonda S. Mahaffey
Legal Assistant

/r
Encls.

ARTICLES OF DISSOLUTION
OF
REFURB WORLD, INC.
(P01000080522)

FILED
04 APR 12 PM 4:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1403, Florida Statutes, the undersigned hereby adopts the following Articles of Dissolution of Refurb World, Inc. pursuant to the following terms and conditions.

Article I

The name of the corporation to be dissolved is Refurb World, Inc. (the "Corporation").

Article II

The dissolution of the Corporation will be effective as of the date of filing of these Articles of Dissolution.

Article III

The dissolution of the Corporation was approved by the sole shareholder of the Corporation as of APRIL 1, 2004.

IN WITNESS THEREOF, the undersigned, being the President of the Corporation, has executed these Articles of Dissolution as of this 5 day of April, 2004.

REFURB WORLD, INC.

By: _____

Jaime R. Topp, President

NOTICE OF CORPORATE DISSOLUTION

This notice is submitted by Refurb World, Inc. for resolution of payment of unknown claims against such corporation as provided in Section 607.1407, Florida Statutes.

The name of the corporation is Refurb World, Inc. (the "Corporation").

The date of dissolution of the Corporation will be the date on which the Corporation's Articles of Dissolution are filed with the Florida Department of State.

Any claim asserted against the Corporation pursuant to Section 607.1407, Florida Statutes, must include, at a minimum, the following information:

- (a) a reasonable description of the claim that the claimant may be entitled to assert;
- (b) the amount of the claim; and
- (c) any interest obligation payable in connection with such claim if such interest obligation is fixed by an instrument of indebtedness.

Any claims asserted against the Corporation pursuant to Section 607.1407, Florida Statutes, must be sent to the following address:

3055 N.W. 84th Avenue
Miami, Florida 33122
Attn: Odalys Kuck

Please note that any claim against the Corporation will be barred unless a proceeding to enforce such claim is commenced within 4 years after the filing of this notice with the Florida Department of State.

REFURB WORLD, INC.

By: _____


Jaime R. Fopp, President