

LINDA M. WATSON, CPA
P.O. Box 291190
Port Orange, FL 32129
(386) 788-8680
Fax: (386) 767-5868

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October 31, 2001

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*****43.75 *****43.75

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314
ATTN: Amendment Section


RE: J & L Aluminum, Inc

Dear Sirs:

Enclosed find the original and one copy of the Articles of Dissolution for J & L Aluminum, Inc. and a check for \$43.75 which covers the filing fee and a certificate. Please forward the certificate to:

Linda M. Watson
P.O. Box 291190
Port Orange, FL 32129

Sincerely,


Linda M. Watson, CPA

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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* Check copy on
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ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: J + L ALUMINUM, INC

SECOND: The filing date of the articles of incorporation was: OCTOBER 15, 2001

THIRD: (CHECK ONE)

None of the corporation's shares have been issued.

The corporation has not commenced business.

FOURTH: No debt of the corporation remains unpaid.

FIFTH: The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.

SIXTH: Adoption of Dissolution (CHECK ONE)

A majority of the incorporators authorized the dissolution.

A majority of the directors authorized the dissolution.

Signed this 31st day of October, 2001.

Signature

James S Harris
(By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)

JAMES HARRIS

(Typed or printed name)

PRESIDENT / Dir

(Title)

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TALLAHASSEE, FLORIDA