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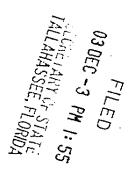
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J P Whip Importing, Inc.

5005 W. Laurel Street, #115 Tampa, FL 33607-3886 (813) 288-9313

November 21, 2003

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

Please find the enclosed Articles of Dissolution for J P Whip Importing, Inc. and the required filing fee of \$35.00.

If you have any further questions or need additional information, please contact us.

Sincerely,

Martin Nemec

PILED 1:55

ARTICLES OF DISSOLUTION

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

FIRST:

The name of the corporation is J P Whip Importing, Inc.

SECOND:

The date dissolution was authorized is November 21, 2003.

THIRD:

Dissolution was approved by the shareholders. The number of

votes cast for dissolution was sufficient for approval.

Signed this 21st day of November, 2003.

Signature:

Name:

Title: