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PECIAL INSTRUCTIONS		

ARTICLES OF DISSOLUTION

OF

TOPP INDUSTRIES, INC. (P02000057103)

Pursuant to the provisions of Section 607.1401, Florida Statutes, the undersigned hereby adopt the following Articles of Dissolution of Topp Industries, Inc. pursuant to the following terms and conditions.

Article I

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

Article II

The filing date of the Articles of Incorporation of the Corporation was May 22, 2002.

Article III

None of the shares of the Corporation have been issued.

Article IV

No debt of the Corporation remains unpaid.

Article V

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All of the directors of the Corporation have authorized the dissolution by unanimous written consent to action dated as of the date hereof.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS THEREOF, the undersigned have executed these Articles of Dissolution as of this 19th day of March 2003.

David Topp

Dora Topp

Risia Topp