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11/30/04

TRANSMITTAL LETTER

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

SUBJECT: HIGH GRADE SERVICES, INC.
(Proposed Corporate Name Dissolution)

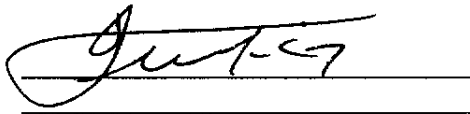
Enclosed please find an original and one (1) copy of the Articles of Dissolution for the above corporation and a check in the amount of \$ 52.50 for filing fee, certified copy of dissolution and a certificate of status.

FROM: Accounting Professionals Group, Inc.
6220 S. Orange Blossom Trail, Suite 170
Orlando, Florida 32809
(407) 856-1906

*Articles of Dissolution
By Board of Directors & Shareholders
of High Grade Services, Inc.*

Pursuant to Section 607.1403, Florida Statutes, this Florida Profit Corporation submits the following Articles of Dissolution:

1. The name of the corporation is: High Grade Services, Inc.
2. The date of incorporation of the corporation:
June 18, 2002.
3. The date the dissolution was authorized: September 30, 2004.
4. The dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval
5. These articles will be effective on November 18, 2004.



Frank Iudice
President

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STATE OF FLORIDA