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Division of Corporations

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DISSOLUTION OR WITHDRAWAL  
WATERWAY REAL ESTATE INVESTMENTS, INC.

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December 10, 2007

FLORIDA DEPARTMENT OF STATE  
Division of Corporations

WATERWAY REAL ESTATE INVESTMENTS, INC.  
P.O. BOX 810664  
BOCA RATON, FL 33481

SUBJECT: WATERWAY REAL ESTATE INVESTMENTS, INC.  
REF: P03000089097

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

Articles of Dissolution must comply with either section 607.1401 or 607.1403, Florida Statutes.

The document must state the date the dissolution was authorized.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6892.

Tina Roberts  
Regulatory Specialist II

FAX Aud. #: H07000295598  
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P.O BOX 6327 - Tallahassee, Florida 32314

**WATERWAY REAL ESTATE INVESTMENTS, INC.**

**ARTICLES OF DISSOLUTION**

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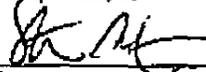
Waterway Real Estate Investment, Inc., a Florida corporation (the "Company"), hereby certifies that:

**FIRST:** The name of the Company is Waterway Real Estate Investment, Inc..

**SECOND:** The dissolution was authorized by the unanimous consent of all of the directors and shareholders pursuant to Section 607.1402, Florida Statutes on December 10, 2007.

IN WITNESS WHEREOF, the Company has caused these Articles to be signed in its name and on its behalf by its President on this 10th day of December 2007.

WATERWAY REAL ESTATE  
INVESTMENTS, INC.

By:   
Steven E. Bernstein  
President