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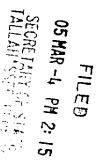
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February 28, 2005

Division of Corporations P.O. Box 1500 Tallahassee, FL 32302-1500

RE: MS Firm Associates, Inc.

Document Number P04000133830

To Whom It May Concern:

Enclosed is our letter to dissolve the subject corporation. Also enclosed is a check in the amount of \$35.00 for the filing fee for the dissolution.

Thank you for your attention to this matter.

Sincerely,

Sue Cole Director

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: MS FIRM ASSOCIATES, INC.
SECOND:	The filing date of the articles of incorporation was: 9/24/04
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.
Sig	gned this 28th day of February, 2005.
Signatur	By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)
	SUE COLE (Typed or printed name)
	(1) ped of printed name)
	TIRECTOR (Title)