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IIIO BRICKELL AVENUE
SEVENTH FLOOR
MIAMI, FLORIDA 33131-3107
TELEPHONE: (305) 371-6800
FACSIMILE: SEE SPECIFIC ATTORNEY
E-MAIL: Info@miamilaw.net

JOEL N. MINSKER, P.A.
DIRECT FACSIMILE: (305) 908-3445
E-MAIL: jminsker@miamilaw.net

KENNETH M. BLOOM
BOARD CERTIFIED IN TAXATION
DIRECT FACSIMILE: (305) 908-3450
E-MAIL: kbloom@miamilaw.net

December 10, 2008

Amendment Section Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Re:

Dissolution of SHOWGEAR-MPG CORP.

Our File No.95459.02

Dear Sir:

Enclosed are the following:

- 1. Original and one copy of the Articles of Dissolution; and
- 2. My check for \$35.00 for filing.

If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely yours,

KMB/do Enclosures KENNETH M. BLOOM

ARTICLES OF DISSOLUTION (After Commencement of Business)

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

FIRST: The name of the corporation is: SHOWGEAR-MPG CORP.

SECOND: The date dissolution was authorized: September 1, 2008 to be effective September 1, 2008.

THIRD: Adoption of Dissolution: Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed this Intay of Septenden, 2008.

Francis Collette, President

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SECOND: The date dissolution was authorized: September 1, 2008 to be effective September 1, 2008.

THIRD: Adoption of Dissolution: Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed this 1 Hay of System, 2008.

Francis Collette, President