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DISSOLUTION OR WITHDRAWAL

PANDA KITCHEN & BATH, INC.

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ARTICLES OF DISSOLUTION

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

FIRST: The name of the corporation is Panda Kitchen & Bath, Inc.

SECOND: The date dissolution was authorized is April 9, 2007

THIRD: Adoption of Dissolution

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

Signed this 9th day of April, 2007

Signature



Zong Xing Tang, president
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