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Atilla ATTORNEY Babacan

110 East Broward Blvd., Suite 1700, Fort Lauderdale, Florida 33301

Thursday, February 09, 2006

Division of Corporations ATTN: Amendment Section P.O. Box 6327 Tallahassee, FL 32314

Re: Subject:

American Polishing, Inc.

Doc. No.:

P05000044262

Dear Sir or Madam:

Enclosed herewith please find a check in the amount of \$43.75 and Articles of Dissolution of Dissolution for American Polishing Inc.

Kindly forward a Certified Copy of the Articles of Dissolution to our office at the address on this letterhead.

If you require anything further from American Polishing, Inc., please do not hesitate to this office at (954) 567-2023.

Very Truly Yours,

Atilla Babacan, Esq.

enclosures

ARTICLES OF DISSOLUTION

<u>OF</u>

AMERICAN POLISHING, INC.

Pursuant to §Florida Statutes, the undersigned Board of Directors, who are also the sole stockholders of American Polishing, Inc., under the Florida Corporation Law adopt the following Articles of Dissolution for such corporation.

ARTICLE I

The name of this corporation as currently filed with the Florida Department of State is American Polishing, Inc.

ARTICLE II

The document number of this corporation is P05000044262.

ARTICLE III

The file date of the Articles of Incorporation is March 23, 2005,

ARTICLE IV

None of the corporations shares have been issued.

ARTICLE V

All of the debts, obligations and liabilities of this corporation have been paid.

ARTICLE VI

All of the remaining property and net assets of this corporation have been distributed among its shareholders in accordance with their respective rights and interests, if shares were issued.

ARTICLE VII

There are no actions pending against this corporation in any court.

ARTICLE VIII

A majority of the directors authorized the dissolution.

President

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