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JOHNSON, ZIPPAY & WALTERS

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DISSOLUTION OR WITHDRAWAL

STEERING DESIGNS, INC.

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STEERING DESIGNS, INC.
ARTICLES OF DISSOLUTION

Pursuant to 607.1403, Florida Statutes, this Florida profit corporation submits the following Articles of Dissolution:

1. The name of the corporation as currently filed with the Florida Department of State is:

STEERING DESIGNS, INC.
2. The document number of the corporation is P05000069446.
3. The date dissolution was authorized is September 8, 2006.
4. The effective date of dissolution is September 8, 2006.
5. Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

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TALLAHASSEE, FLORIDA

STEERING DESIGNS, INC.

By: Michael J. Umfauf Director
Michael J. Umfauf, Director

STEERING DESIGNS, INC.
NOTICE OF CORPORATE DISSOLUTION

This notice is submitted by the dissolved corporation named below for resolution of payment of unknown claims against the corporation as provided in Section 607.1407, Florida Statutes.

1. Name of Corporation: **STEERING DESIGNS, INC.**
2. Date of Dissolution: September 8, 2006.
3. Description of information that must be included in a claim:

Claimant's name, address, telephone number, the amount of the claim, the basis for the claim and a copy of any document upon which the claim is based.

4. Mailing address where claims can be sent:

Eric Knopp
Johnson, Zippay & Walters P.A.
1401 North University Drive
Suite 301
Coral Springs, FL 33071

5. A claim against the above-named corporation will be barred unless a proceeding to enforce the claim is commenced within 4 years after the filing of this notice.

STEERING DESIGNS, INC.



Michael J. Unlauf, President