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DISSOLUTION OR WITHDRAWAL

J & Y MEDICAL EQUIPMENT CORP

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February 15, 2007

FLORIDA DEPARTMENT OF STATE
Division of Corporations

J & Y MEDICAL EQUIPMENT CORP
1840 WEST 49TH ST., STE. 738
HIALEAH, FL 33012

SUBJECT: J & Y MEDICAL EQUIPMENT CORP
REF: P05000098197

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Darlene Connell
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(2)

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**ARTICLES OF DISSOLUTION
OF
J & Y MEDICAL EQUIPMENT CORP
A FLORIDA CORPORATION**

Pursuant to the provisions of section 607.1403 of the Florida Statutes profit corporation, the above referenced corporation hereby submits the following articles of dissolution:

- FIRST:** J & Y MEDICAL EQUIPMENT CORP was filed on July 12, 2005.
The document number is PC5000098197
- SECOND:** The date of the dissolution was authorized: June 6, 2006
- THIRD:** The effective date of dissolution is: June 6, 2006
- FOURTH:** None of the corporation's shares have been issued.
- FIFTH:** No debt of the corporation remains unpaid.
- SIXTH:** Adoption of Dissolution was approved unanimously by the officers, shareholders and directors.

SIGNED, this 14 day of February, 2007.

Respectfully submitted by,

Yenizet Santiago
Yenizet Santiago, President

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