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DISSOLUTION OR WITHDRAWAL

JFS HARDWOODS, INC.

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ARTICLES OF DISSOLUTION

OF

JFS Handwood, Inc. a Florida corporation

PO0000064714

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

FIRST: The name of the corporation is JFS Handwood, Inc. a Florida corporation.

SECOND: The date dissolution was authorized 5/14/07

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

FOURTH: Dissolution was approved by vote of the shareholders through voting groups.

Signed this 14 day of May, 2007

Signature: Juan F. Nunez President
Printed name and title

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