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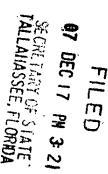
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JOHN C. GOEDE, P.A.

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A LEGAL PROFESSIONAL ASSOCIATION

Attorney at Law

Naples

9915 Tamiami Trail N. Suite I Naples, FL 34108

239.465.4402 Telephone 239.465.4403 Facsimile

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Please direct all correspondence to: P.O. Box 111024, Naples, FL 34108

October 22, 2007

Division of Corporations Clifton Building 2661 Executive Center Cir. Tallahassee, FL 32301

Re: Dissolution of MANNING DRAKE AUCTIONEERS, Inc. Document #P07000001537

To Whom It May Concern:

The enclosed Articles of Dissolution and a check for your fee are submitted for filing. Please direct all correspondence on this matter to myself at P.O. Box 111024, Naples, FL 34108. Please also return to me, a letter of acknowledgement referencing the aforementioned. If you have any further questions please don't hesitate to call me at 239.465.4402.

Respectfully,

John Goede, Esq.

Document Number # P07000001537

ARTICLES OF DISSOLUTION OF MANNING DRAKE AUCTIONEERS, INC.

THE UNDERSIGNED, acting as an authorized Officer of the Corporation and pursuant to the provisions of section 607.1403, Florida Statutes, this Florida Profit Corporation adopts the following Articles of Dissolution:

FIRST: The name of the corporation is MANNING DRAKE AUCTIONEERS, INC.

SECOND: The filing date of the articles of incorporation January 04, 2007.

THIRD: Adoption of dissolution was approved by the Shareholders. The number of votes cast for dissolution was sufficient Per approval.

FOURTH: No debt of the corporation remains unpaid.

FIFTH: The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.

SIXTH: Adoption of Dissolution: A majority of the directors authorized the dissolution.

NOW, THEREFORE, the undersigned, being the authorized Officer for the purpose of filing these Articles of Dissolution, has executed these Articles of Dissolution of MANNING DRAKE AUCTIONEERS, INC. this 20th day of September, 2007.

Paul Drake, President