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FLORIDA DEPARTMENT OF STATE Division of Corporations

September 23, 2008

DOV WYSOCKI ACCURATE CONCEPTS CONSULTING SERVICES 1500 NW 62ND STREET, STE 105 FT. LAUDERDALE, FL 33309

SUBJECT: CO.FE.ME. USA MARINE EXHAUST, INC.

Ref. Number: P08000027476

We have received your document for CO.FE.ME. USA MARINE EXHAUST, INC. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Articles of Revocation of Dissolution cannot be filed for an active Florida corporation. If you are trying to voluntarily dissolve the corporation enclosed is information on filing Articles of Dissolution.

We are enclosing the proper form(s) with instructions for your convenience.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6892.

Tina Roberts Regulatory Specialist II

Letter Number: 108A00051173

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| COVER LETTER |
|---|
| TO: Amendment Section Division of Corporations |
| SUBJECT: CO. FO. ME USA MARINE EXHAUST, INC |
| DOCUMENT NUMBER: POSODO 27476 |
| The enclosed Articles of Dissolution and fee are submitted for filing. |
| Please return all correspondence concerning this matter to the following: |
| |
| David Advisor in 1 |
| Name of Contact Person) |
| |
| ACCURATE CONCEPTS CONSULTING SERVICES INC (Firm/Company) |
| 1500 NW C2 S1 # 105 (Address) |
| FT LAUDERDALE FL 33309 (City/State and Zip Code) |
| For further information concerning this matter, please call: |
| (Name of Contact Person) at (454) 484 - 7755 (Area Code & Daytime Telephone Number) |
| Enclosed is a check for the following amount: |
| S35 Filing Fee \$\begin{array}{c} \$\\$43.75 Filing Fee & \begin{array}{c} \$\\$43.75 Filing Fee & \begin{array}{c} \$\\$52.50 Filing Fee, \\ Certificate of Status & \\ (Additional copy is enclosed) & \text{Certified Copy} \\ (Ad |
| MAILING ADDRESS: Amendment Section Division of Cornections STREET ADDRESS: Amendment Section |

Division of Corporations P.O. Box 6327 Tallahassee, FL 32314 Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

ARTICLES OF DISSOLUTION

| Pursuant to s articles of di | |
|---------------------------------|---|
| FIRST: | The name of the corporation as currently filed with the Florida Department of State |
| | Co. Fo. Mo. USA MARINE EXHAUST. IN |
| SECOND: | The document number of the corporation (if known): $\frac{POSOCOE7476}{3-14-08}$ |
| THIRD: | The file date of the articles of incorporation: $3-14-08$ |
| FOURTH: | (CHECK AT LEAST ONE BOX) |
| | None of the corporation's shares have been issued. |
| | The corporation has not commenced business. |
| FIFTH: | No debt of the corporation remains unpaid. |
| SIXTH: | The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued. |
| SEVENTH: | Adoption of Dissolution (CHECK ONE) |
| | ✓ A majority of the incorporators authorized the dissolution. |
| | A majority of the directors authorized the dissolution. |
| Sign | ature: (By a director, president or other officer - if directors or officers (ave not been selected, by an incorporator - if in the hands of a receiver, trustee, or other court appointed fiduciary, by that fiduciary.) (Typed or printed name of person signing) PRES SEC (Title of Person Signing) |

Filing Fee: \$35