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ROLANDO E. LEIVA, C.P.A., P.A. 7400 S.W. 50th TERRACE, SUITE 302 MIAMI, FL. 33155-4481 PHONE (305) 663-1511 / FAX (305) 663-3350

E mail address: ROLANDO@LEIVA.COM

October 6, 2005

TO: Amendment Section

Division of Corporations

FROM: Rolando E. Leiva, C.P.A.

SUBJECT: YELIN INVESTMENTS, INC.

DOCUMENT NUMBER: P93000009978- ARTICLES OF DISSOLUTION

The enclosed Articles of Dissolution and fee in the amount of \$35.00 are submitted for filing.

Please return all correspondence concerning this matter to:

Name of Person: ROLANDO E. LEIVA, CPA

Our telephone # is (305) 663-1511

Our address is 7400 S.W. 50TH TERRACE, SUITE #302 MIAML FL 33155-4481

Please process the attached ARTICLES OF DISSOLUTION.

Respectfully submitted,

ROLANDO E. LEIVA, C.P.A.

ROLANDO E. LEIVA, CPA, PA

ARTICLES OF DISSOLUTION

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

FIRST: The name of the corporation as currently filed

with the Florida Department of State is:

YELIN INVESTMENTS, INC.

SECOND: The document number of the corporation is

P93000009978.

THIRD : The date dissolution was authorized: September

13, 2005.

FOURTH: Dissolution was approved by the shareholders.

The number of votes cast for dissolution was

sufficient for approval.

The number of votes cast for dissolution was

sufficient for approval by majority.

Signed this $\frac{1^{\nu}}{2^{\nu}}$ day of October, 2005.

Signature SAMUEL YELIN

Title: President