P93000021127

BRUCE W. PARRISH, JR., P. A.

105 S. NARCISSUS AVENUE, SUITE 701 WEST PALM BEACH, FLORIDA 33401

BRUCE W. PARRISH, JR.

TELEPHONE (561) 659-4331 FACSIMILE (561) 659-4386

December 22, 1997

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Department of State Tallahassee, FL 32399

Gentlemen:

Enclosed herein please find Articles of Dissolution for Wheels and Waves, Inc., and a check in the amount of 52.50. Their corporate number is P93000021127. Please return a conformed copy to this office indicating the acceptance of the Dissolution.

Sincerely Yours,

Bruce W. Parrish, Jr.

BWP/gt

Enclosure:

cc: Client

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SECRETARY OF STATE

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Articles of Dissolution

SECRETARY OF STATE TALLAHASSEE. FLORIDA

of

Wheels and Waves, Inc.

- 1. The name of the corporation is Wheels & Waves, Inc.
- 2. Dissolution was authorized on December 1, 1997.
- 3. All shareholders approved of the dissolution.
- 4. The Articles of Articles of Dissolution are effective as of December 1, 1997.

DATED this 16 day of December, 1997.

Wheels & Waves, Inc.
A Florida corporation

William Wilensky President

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Marvin Wilensky, Secretary