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March 31, 2000

Certified Mail, Return Receipt Requested

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

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-04/04/00--01079--002
*****70.00 *****35.00

Re: Articles of Dissolution of Florida Desk Manufacturing, Inc. and Florida Desk, Inc.
Effective Date: April 1, 2000

Dear Sir or Madam:

Enclosed is the original and duplicate copy of the Articles of Dissolution of each of the above-referenced corporations.

Also enclosed is a check in the amount of \$70.00 to cover the filing fee for each corporation. Please stamp the Articles of Dissolution on the duplicate copy, and return it to this office in the self-addressed envelope provided.

If you have any questions, please contact me. Thank you for your assistance in this matter.

Sincerely,
KANE AND KOLTUN
ATTORNEYS AT LAW

Steven H. Kane
Steven H. Kane

SHK:PK
ENCLOSURE.

FILED
00 APR -4 PM 3:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DISS
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SP

ARTICLES OF DISSOLUTION
OF
FLORIDA DESK MANUFACTURING, INC.

Pursuant to the provisions of Sections 607.1402 and 607.1403 of the Florida Statutes,
the undersigned Florida corporation hereby adopts the following Articles of Dissolution:

ARTICLE I - NAME OF CORPORATION

The name of the corporation is Florida Desk Manufacturing, Inc. (hereinafter referred
to as the "Corporation").

ARTICLE II - DATE DISSOLUTION AUTHORIZED

The dissolution of the Corporation was authorized on March 28th, 2000.

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00 APR -4 PM 3:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

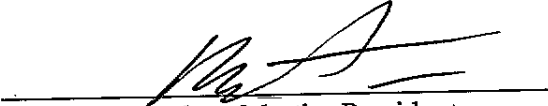
ARTICLE III - APPROVAL OF DISSOLUTION

The dissolution was approved by all of the shareholders of the Corporation by written
consent dated March 28th, 2000, pursuant to Section 607.0704 of the Florida Statutes.

ARTICLE IV - EFFECTIVE DATE OF DISSOLUTION

The Corporation shall be dissolved effective April 1, 2000.

These Articles of Dissolution were executed this 23rd day of MARCH, 2000.


By: Robert Martin, President