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CHARLES P. HOSKIN

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September 23, 1997

FILED
97 SEP 29 AM 9:58
SECRETARY OF STATE
TALLAHASSEE FLORIDA

Florida Secretary of State
Division of Corporations
The Capitol
Tallahassee, FL 32304

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-09/29/97--01152--001
****105.00 *****35.00

Re: (1) Advanced Auto Center, Inc.
(2) Newman & Drake Incorporated

Dear Sirs:

Enclosed please find the following:

1. Articles of Dissolution of Advanced Auto Center, Inc.
2. Articles of Incorporation of Newman & Drake Incorporated.
3. Check from my firm account in the amount of \$105.00 representing your fee as follows:

a. Articles of Dissolution for Advanced Auto Center, Inc.	\$ 35.00
b. Articles of Incorporation for Newman & Drake Incorporated	\$ 35.00
c. Designation and Acceptance by Registered Agent	\$ 35.00

Please file the enclosed documents and return your acknowledgment to my office. Should you have any questions or if I can be of further assistance, please give me a call.

Very truly yours,



CHARLES P. HOSKIN

VS OCT 7 1997

CPH:sw
Enclosures
cc: Mr. Dennis Newman

Voldis

**ARTICLES OF DISSOLUTION
OF
ADVANCED AUTO CENTER, INC.**

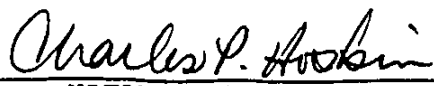
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TALLAHASSEE FLORIDA

The undersigned shareholders hereby adopt the following
Articles of Dissolution:

1. The name of the corporation is ADVANCED AUTO CENTER, INC.
2. The date dissolution of the corporation was authorized was September 23, 1997.
3. This dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.
4. Voting was not required to be by voting groups.
5. The effective date of these Articles of Dissolution is October 31, 1997.


DENNIS NEWMAN, Sole Shareholder

Sworn to and subscribed before me this 23rd day of September, 1997, by DENNIS NEWMAN who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.


NOTARY PUBLIC
Printed Name:
CHARLES P. HOSKIN
"Notary Public-State of Florida"
My Commission Expires May 17, 1999
CC 442438