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T & L PROCESSING, INC.

ARTICLES OF DISSOLUTION

T & L PROCESSING, INC., a Florida Corporation, executes the following Articles of Dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST:

The name of the corporation is T & L Processing, Inc. (the "company").

The employer identification number for T & L Processing, Inc. is

59-3407848.

SECOND:

The company's Articles of Incorporation were filed on October 25, 1996

and were assigned document number P96000088430.

THIRD:

The company has not commenced business and none of the company's

shares of stock have been issued.

FOURTH:

The company does not have any unpaid debt.

FIFTH:

A majority of the incorporators of this company authorized the dissolution

of the company on June 23, 1997.

EXECUTED this 22 day of July, 1997.

T & L Processing, Inc.

Travis R Ha

President / Interported