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MATTHEW H. MASCHLER, ESQ.

March 27, 2000

By U.S. Mail

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

Re: Dissolution of SMM Realty Corp.

000003192260--2
-03/31/00--01092--002
*****43.50 *****43.50

To Whom It May Concern:

Enclosed please find Articles of Dissolution of SMM Realty Corp. In addition, please find a check in the amount of forty-three dollars and fifty cents (\$43.50). Please file the appropriate forms and return a certified copy of the dissolution to me at the above-address.

Thank you for your attention to this matter.

Sincerely,

Matthew H. Maschler

Matthew H. Maschler

Encls.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*all 4-1.0
not done*

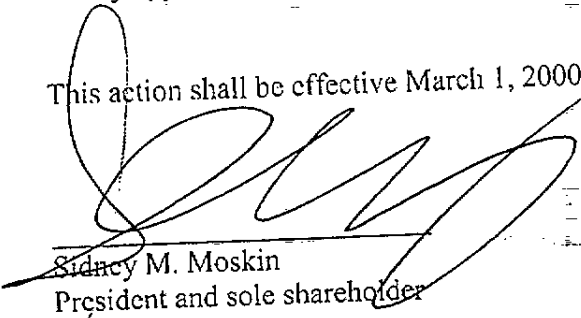
ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, SMM Realty Corp., a Florida for profit corporation, submits the following articles of dissolution:

The undersigned, Sidney M. Moskin, being the sole shareholder of SMM Realty Corp., hereby adopts the following resolution by signing his written consent hereto:

RESOLVED, that Sidney M. Moskin, the sole shareholder of SMM Realty Corp., hereby approves and authorizes the dissolution of SMM Realty Corp.

This action shall be effective March 1, 2000.


Sidney M. Moskin
President and sole shareholder

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TALLAHASSEE, FLORIDA