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FROM: RUDEN, MCCLOSKEY, SMITH, SCHUSTER & RUSSELL,
CONTACT: SUSAN OSBORNE
PHONE: (954) 761-2910

ACCT#: 075077000521

FAX #: (954) 764-4996

NAME: NORTH AMERICAN STEEL FINANCIAL SERVICES, INC

AUDIT NUMBER.....H98000006692

DOC TYPE.....DISSOLUTION

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CONTACT: SUSAN OSBORNE
PHONE: (954)761-2910 FAX #: (954)764-4996
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TO: DIVISION OF CORPORATIONS FAX #: (954) 922-4000
FROM: RUDEN, MCCLOSKY, SMITH, SCHUSTER & RUSSELL, ACCT#: 076077000521
CONTACT: SUSAN OSBORNE
PHONE: (954) 761-2910 FAX #: (954) 764-4996
NAME: NORTH AMERICAN STEEL FINANCIAL SERVICES, INC
AUDIT NUMBER.....H980000006692
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**ARTICLES OF DISSOLUTION
OF
NORTH AMERICAN STEEL FINANCIAL SERVICES, INC.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1401 of the Florida Business Corporation Act, North American Steel Financial Services, Inc. (the "Corporation"), a corporation organized and existing under the laws of the State of Florida adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

1. The name of the Corporation is North American Steel Financial Services, Inc.
2. The Articles of Incorporation of the Corporation were filed on October 6, 1997.
3. None of the Corporation's shares of capital stock have been issued.
4. No debt of the Corporation remains unpaid.
5. The sole incorporator of the Corporation authorized the dissolution of the Corporation on March 31, 1998.

These Articles of Dissolution shall be effective as of the filing of these Articles of Dissolution.

IN WITNESS WHEREOF, the sole incorporator of the Corporation has caused these Articles of Dissolution to be executed this 31 day of March, 1998.

By: 

Gary J. Rack, Sole Incorporator