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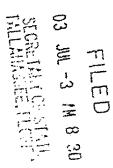
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PENSON & PADGETT A PROFESSIONAL ASSOCIATION ATTORNEYS AT LAW

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July 2, 2003

2810 REMINGTON GREEN CIRCLE TALLAHASSEE, FLORIDA 32308 (850) 561-8000 TELEPHONE (850) 561-8030 FACSIMILE

* CERTIFIED MEDIATOR

† ALSO ADMITTED IN ALABAMA

Department of State Division of Corporations PO Box 6327 Tallahassee, FL 32314

Re: Articles of Dissolution of Rhino Linings and Truck Accessories, Inc.

Dear Division of Corporations:

Enclosed is an original and one (1) copy of the Articles of Dissolution of Rhino Linings and Truck Accessories, Inc. Also enclosed is a check in the amount of \$43.75 representing the \$35.00 filing fee and \$8.75 for the certified copy. Please return the filed certified copy to our office. I have enclosed a self-addressed, stamped envelope for your convenience.

Should you have any questions or require additional information, please contact me.

Sincerely,

Albert C. Penson for Penson & Padgett, P.A.

Mird. E

ACP/lsd Enclosures

ARTICLES OF DISSOLUTION OF RHINO LININGS AND TRUCK ACCESSORIES, INC. SAME B. 30

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following Articles of Dissolution for the purpose of dissolving the corporation, effective March 31, 2003.

- I. The name of the corporation is Rhino Linings And Truck Accessories, Inc. Its mailing address is P.O. Box 7639, Tallahassee, Florida 32314.
- II. The date dissolution was authorized was March 20, 2003.
- III. The effective date of dissolution is March 31, 2003.
- IV. Dissolution was approved by the unanimous vote and consent of the Shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed this day of July ______, 2003

MICHAEL A. WESTER President/Shareholder