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May 21, 2001

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
01 MAY 24 AM 10:14

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32399-0250

RE: Automotive Collision Equipment, Inc.
Articles of Dissolution

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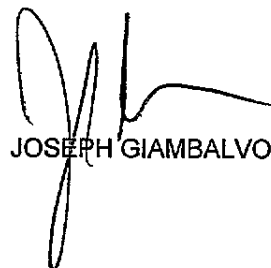
Dear Sirs:

Enclosed please find the original Articles of Dissolution executed by William Horne, the President of Automotive Collision Equipment, Inc.

I would ask that you please file the Articles of Dissolution as my client, Automotive Collision Equipment, Inc. will no longer be conducting business in the State of Florida at this point in time.

Should you have any questions please feel free to contact me.

Very truly yours,


JOSEPH GIAMBALVO

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ARTICLES OF DISSOLUTION
OF
AUTOMOTIVE COLLISION EQUIPMENT, INC.

Pursuant to section 607.1403 Florida Statutes the undersigned corporation organized under the law of the State of Florida submits the following Articles of Dissolution:

1. The name of the corporation is Automotive Collision Equipment, Inc., at 3888 Tampa Road, Oldsmar, FL 34677.
2. The date that Dissolution was authorized was April 23, 2001.
3. The Dissolution was approved by the Shareholders on April 27, 2001 after recommendation by the Board of Directors on April 23, 2001. The votes cast for dissolution was sufficient for approval.

Dated: 5/17/01


WILLIAM HORNE, PRESIDENT