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Andrew L. Mann, Esq. Robert M. Wolf, Esq. Board Certified in Taxation LL.M. in Taxation

Admitted in Florida and New York
October 5, 2005

VIA FED EX

Florida Division of Corporations Amendment Section Clifton Building 2661 Executive Center Circle Tallahassee FL 32301

RE: RG Enterprises, Inc.

Dear Sir or Madame:

Enclosed please find the following documents:

- 1. Articles of Dissolution
- 2. Check in the Amount of \$35.00
- 3. Return Envelope

Please file these Articles and return the Letter of Acknowledgement to me in the envelope provided. Should you have any questions, please contact me.

Sincerely

Robert M. Wolf

Enclosures RMW\⊂

cc:

Robert Feldman, Esq.

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ARTICLES OF DISSOLUTION OF RG ENTERPRISES, INC.

Pursuant to Section 607.1403, Florida Statutes, this Florida profit corporation submits the following Articles of Dissolution:

ARTICLE I NAME

The name of the corporation is:

RG ENTERPRISES, INC.

ARTICLE II DATE OF AUTHORIZATION

The dissolution of the Corporation was authorized on September 125005 unanimous consent of the stockholders of the Corporation. The number of votes castfor diswas sufficient for approval.

ARTICLE III EFFECTIVE DATE

The effective date of the dissolution shall be as of the date of filing of these Articles of Dissolution.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this _____ day of September, 2005.

BY: ROBERT FELDMAN

ITS: PRESIDENT