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CBIZ Accounting, Tax & Advisory Services

399 Northwest Boca Raton Boulevard Boca Raton, Florida 33432 Phone: (561) 392-7929 Fax: (561) 391-3018

- Walter F. Adams III, C.P.A.
- · Paul F. Dickenson, C.P.A.
- Robert J. Dreker, C.P.A.

William Breier

Gina S. Drachman

Anita M. Eckert

Parker D. Andrews, MCSE, MCP+I, A+

James R. Barnett, M.S.T., C.P.A.

- Michael G. Fahndrich, C.P.A.
 Densel L. Raines, C.P.A.
- Densel L. Raines, C.P.A.
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 Christopher W. Wittig

Christopher L. Root, C.P.A. Adam D. Segal, A.C.C.A., I.A.A.I.C. Aaron T. Trieste Matthew T. Werle Ronald A. Zilka, C.P.A.

November 8, 2005

State of Florida Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

Re: SeaKing New Build, Inc.

Dear Sir or Madam:

Enclosed are the Articles of Dissolution for SeaKing New Build, Inc. pursuant to Florida Statutes, 607.1403, and a sworn affidavit by the corporation's president. Also enclosed is the required filing fee of \$35, payable to the Florida Department, for the dissolution.

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

Very truly yours

Robert J. Dreker, CPA

Enclosures \BOC001\Ctient_Folders\2005\CLT092\7132\Ltrfladiss.doc

ARTICLES OF DISSOLUTION SEAKING NEWBUILD, INC.

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

ARTICLE I

The name of the corporation is: SEAKING NEWBUILD, INC.

ARTICLE II

The date dissolution was authorized: November 15, 2005.

ARTICLE III

Dissolution was approved by the Shareholders. The number of votes cast for dissolution was sufficient for approval.

ARTICLE IV

The dissolution of the corporation shall be effective December 31, 2005.

EFFECTIVE DATE

SEAKING NEWBUILD, INC.

Patrial Waller President

Date: 10-11-____, 2005

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AFFIDAVIT

STATE OF FLORIDA COUNTY OF BROWARD

BEFORE ME, the undersigned authority, duly authorized in the County and State aforesaid to take acknowledgements, personally appeared Patrick Heller, who being first duly sworn, deposes and says:

- 1. Affiant is the President of SeaKing NewBuild, Inc., a Florida Corporation.
- 2. The voluntary dissolution of SeaKing NewBuild, Inc. has been duly authorized by appropriate corporate action of its Directors and Shareholder. Affiant states that the Board of Directors and its shareholder have no intention of any reinstatement of said entity, nor will the dissolution be revoked.

FURTHER AFFIANT SAYETH NAUGHT.

SeaKing NewBuild, Inc.

Patrick Heller President

SWORN TO and subscribed before me by Patrick Heller, who is personally known to me, this day of November, 2005.

ARLENE EKIS Notary Public, State of Florida My comm. expires June 16, 2008 No. OD 329737

Notary Public - State of Florida

at Large

(Official Seal)