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IPO BUSINESS.COM
56 THEODORE PLACE
THORNHILL, ON
L4J 8E4 CANADA
PH: 905.886.2114

December 20, 2001

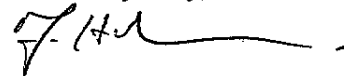
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Dear Sir/Madam:

RE: IPO BUSINESS.COM

Enclosed is our cheque for \$43.75 to process the dissolution of the above corporation which never issued any shares. Please also send us a certified copy of dissolution for our files. Thank you in advance for your cooperation.

Yours very truly,


James Halioua
Director

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Art Diss/cc
1.10.02
(10)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: IPO BUSINESS.COM INC.

SECOND: The filing date of the articles of incorporation was: NOV. 2, 1999

THIRD: (CHECK ONE)

☒ None of the corporation's shares have been issued.

☐ The corporation has not commenced business.

FOURTH: No debt of the corporation remains unpaid.

FIFTH: The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.

SIXTH: Adoption of Dissolution (CHECK ONE)

☒ A majority of the incorporators authorized the dissolution.

☐ A majority of the directors authorized the dissolution.

Signed this 20th day of December, 2001.

Signature

(By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)

JAMES HALIOUA

(Typed or printed name)

PRESIDENT

(Title)

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