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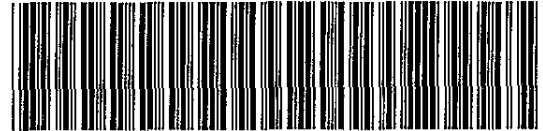
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LAW OFFICES
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February 22, 2005

Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

Re: KIDS ARE IT, INC.

Dear Ladies and Gentlemen:

Enclosed please find an original and one copy of the Articles of Dissolution of Kids Are It, Inc. Also enclosed is my office account check in the amount of \$35.00 representing your fee for the filing of the Dissolution.

Kindly return a stamped copy of the Articles of Dissolution to my office.

Very truly yours,



JEFFREY A. SARROW

Enclosures
JAS:scs

ARTICLES OF DISSOLUTION OF
KIDS ARE IT, INC.

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Pursuant to FSA § 607.1403, and upon approval of a majority of the directors and shareholders of the corporation, **KIDS ARE IT, INC.** hereby files these articles of dissolution and states as follows:

1. The name of the corporation is: **KIDS ARE IT, INC.**
2. The Articles of Incorporation were filed July 16, 1992.
3. The dissolution of the corporation was authorized by the shareholders and board of directors on February 15, 2005.
4. The number of votes cast by the shareholders for dissolution of the corporation was sufficient for approval. Voting by groups was not required.

Date:

KIDS ARE IT, INC.


by: GOENTJE WRIGHT - Director


by: OCEANIA COYLE - Director