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TAX STRATEGY, LLC

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December 11, 2000

Department of Corporations

Filing Section

P.O. Box 6327

Tallahassee, Fl 32314

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-12/28/00--01063--001
*****35.00 *****35.00

RE: B & L Concrete, Inc.

Gentlemen:

Enclosed for filing is the original articles of dissolution for the above and your check in the amount of \$35. Thank you.

Sincerely,

LEONARD SMITH, CEO
JD, MBA, MS-TAX, LLM-TAX
LS: th

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 DEC 28 AM 7:33

Dissolution
LST
1-9-2001

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

00 DEC 28 AM 7:33

ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: B & L CONCRETE, INC.

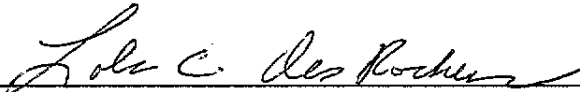
SECOND: The date of dissolution was authorized: June 23, 2000

THIRD: Adoption of Dissolution

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

Signed this 23rd day of June, 2000.

Signature



(By the Chairman or Vice Chairman of the Board, President, or other officer)

LOLA C. DESROCHERS

(Typed or Printed Name)

PRESIDENT

(Title)