

MATTHEW J. SCHIRMER, P.A.

ATTORNEY AT LAW

268079

November 19, 1997

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*****35.00 *****35.00

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

Re: KIPSON, INC.

Dear Sir/Madam:

Enclosed is an original and one (1) copy of the Articles of Dissolution for the above-referenced corporation, along with a check for \$35.00 to cover the cost of filing the Articles of Dissolution.

Please return a filing confirmation directly to this office.

If you have any questions, please do not hesitate to give me a call. Thank you for your kind assistance.

Sincerely,



Matthew J. Schirmer

MJS:jp
Enclosure

APPROVED
AND
FILED
57 DEC -1 AM 9:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
268079
12/1/97

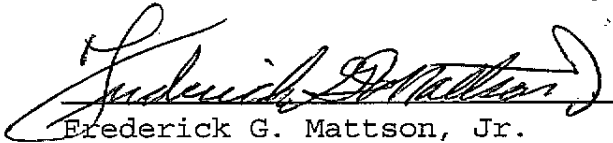
ARTICLES OF DISSOLUTION
OF
KIPSON, INC.

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

- FIRST:** The name of the corporation is KIPSON INC.
- SECOND:** The date dissolution was authorized is December 31, 1997.
- THIRD:** Adoption of Dissolution: Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed this 24th day of November, 1997.

Signature:


Frederick G. Mattson, Jr.
President

APPROVED
AND
FILED
97 DEC -1 AM 9:54
SECRETARY OF STATE
TALLAHASSEE, FLORIDA