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DC

423 2537651

Paul Grahn

PO Box 1059

Tellico Plains TN 37385

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: Debits and Credits, Inc.

SECOND: The filing date of the articles of incorporation was: 11-18-1981

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 8 day of August, 2008

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CLERK OF COUNTY OF SHERMAN
TALLAHASSEE, FLORIDA

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

Paul V Grahn
(Typed or printed name)

President
(Title)