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DISSOLUTION OR WITHDRAWAL

BAGWELL & CAPPELLO, CPA, P.A.

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ARTICLES OF DISSOLUTION
OF
BAGWELL & CAPPELLO, CPA, P.A.

EFFECTIVE DATE

12-31-06

Pursuant to Section 607.1403, Florida Statutes, this Florida profit corporation (the "Corporation") submits the following Articles of Dissolution:

FIRST: The name of the Corporation as currently filed with the Florida Department of State is "BAGWELL & CAPPELLO, CPA, P.A."

SECOND: The Articles of Incorporation for the Corporation were filed on August 1, 1986, and the Corporation was assigned Document Number J27122.

THIRD: Dissolution of the Corporation was authorized on November 7, 2006, and shall be effectively as of December 31, 2006.

FOURTH: Adoption of Dissolution (CHECK ONE)

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

Dissolution was approved by the shareholders through voting groups, and the number of votes cast by each voting group entitled to vote separately was sufficient for approval.

BAGWELL & CAPPELLO, CPA, P.A.

By: Brenda F. Bagwell
Brenda F. Bagwell, President

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