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Admitted to Practice before the Internal Revenue Service

OUR GUARANTEE

When I am the original tax preparer I will represent you or your business entity for free within 3 years from the filing date of the related tax return, including extensions of time to file but excluding extensions of time to pay tax any taxes owed, if you or your business entity have fully paid me for the related tax return, should the Internal Revenue Service, state revenue service, state labor department as it relates to the state unemployment tax, audit the related tax return.

I exclude an amended tax return unless I was the original tax preparer. I also exclude any tax return where my tax advice is ignored. I reserve the right to refer you or your business entity to a qualified attorney in appropriate jurisdiction at your expense or your business entity's expense should I view that the situation warrants it. I do not assure the outcome of any audit in any way.

PRIVACY

I do not disclose any private information about my clients or former clients to any entity, except as instructed to do so by such clients, or as required by law. I restrict access to my clients' or former clients' private information to those professionals necessary to prepare tax returns and income tax compilations. I maintain physical, electronic and procedural safeguards to protect my clients' or former clients' private information.

PAYMENT FOR SERVICES

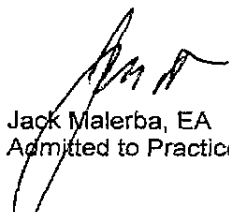
You or your business entity must pay 50% of my fee before I start work any tax returns. The remaining 50% of my fee must be paid before I will mail the tax return to you or your business entity. Tax Accounting Services clients cannot be more than 3 months in arrears unless I grant a written waiver to exceed this requirement. I will not file any tax return for you or your business entity unless the entire fee is paid (means funds available in the business checking account of Jumping Jax Tax, Inc. without recourse) 3 business days before the due date of the tax return.

13 July 2005

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

Dear Document Specialist:

I submit \$30.00 for the filing and certificate of status fees for the articles of dissolution of the attached Florida domestic limited liability company.

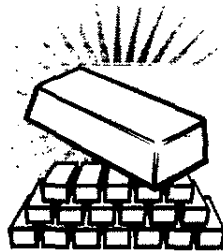

 Jack Malerba, EA
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Attached: articles of dissolution

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 TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION FOR Z JAY'S, LLC

(Document L01000018337)



- Article I.** The **Name** of this Florida Domestic Limited Liability Company is **Z Jay's, LLC**.
- Article II.** The **effective date of the dissolution** of Z Jay's, LLC is **31 July 2005**.
- Article III.** Z JAY'S, LLC dissolved after an affirmative vote for dissolution effective **31 July 2005** by a **Majority-in-Interest of the Members** following Z Jay's, LLC's Operating Agreement and F.S.A. § 608.441.
- Article IV.** All debts, obligations and liabilities of Z Jay's, LLC have been paid or discharged.
- Article V.** All remaining property and assets have been distributed among its Members in accordance with this Company's Operating Agreement.
- Article VI.** There are no lawsuits pending against this Company in any court.
- Article VII.** The Sole Member, who holds 100% of the Membership Interest of this Company, who also is the Sole Manager of this Company, by his signature below, approved the dissolution of Z Jay's, LLC following the Company's Operating Agreement.



Zarick Jackson, Member

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