

ARTICLES OF DISSOLUTION

Pursuant to section 608.445, Florida Statutes, this Florida limited liability company submits the following Articles of Dissolution:

- FIRST: The name of the limited liability company as currently filed with the Florida Department of State:
VALUE TAX & ACCOUNTING LLC
- SECOND: The document number of the limited liability company: L12000059388
- THIRD: The file date of the articles of organization: May 2, 2012
- FOURTH: The date the dissolution was approved: March 15, 2013
- FIFTH: A description of occurrence that resulted in the limited liability company's dissolution pursuant to section 608.441, Florida Statutes:
I DECIDED NOT TO DO BUSINESS AGAIN BECAUSE IRS BELIEVE THAT BUSINESS RELATED TO AN OLD VALUE TAX INC WHICH NOT TRUE. THEREFORE I DECIDE TO CLOSE THE BUSINESS
- SIXTH: Adequate provision has been made for the debts, obligations and liabilities pursuant to s. 608.4421.
- SEVENTH: All remaining property and assets have been distributed among its members in accordance with their respective rights and interests.
- EIGHTH: There are no suits pending against the company in any court.

I/we submit this document and affirm that the facts stated herein are true. I/we am/are aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in section 817.155, Florida Statutes.

Signature: JOSUE JEAN JOURDAIN

Electronic Signature of Member having the same percentage of membership interest necessary to approve the dissolution