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DISSOLUTION
GUIDELINES, INC.

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ARTICLES OF DISSOLUTION
OF
GUIDELINES, INC.

Guidelines, Inc., a Florida corporation, executes the following Articles of Dissolution pursuant to Section 607.1403 of the Florida Business Corporation Act.

1. The name of the corporation is Guidelines, Inc. (hereinafter the "Corporation").
2. The shareholders of the Corporation approved its dissolution on October 21, 2003.
3. The number of votes cast by the shareholders of the Corporation for dissolution was sufficient for approval of that action.

Executed: 18 December 2003

GUIDELINES, INC.

By: _____


David M. Cohen, President