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SINGER CONSULTING

ROBERT L. SINGER, ACCOUNTANT 9724 CYPRESS SHADOW AVENUE TAMPA, FL 33647-1811 813-973-8613 (H)/813-281-8900 ext. 7151 (W)

August 27, 2006

Florida Department of State Division of Corporations Corporate Filings P.O. Box 6327 Tallahassee, FL 32314

Re: Beth Rachamim Synagogue, Inc.

Dear Sir or Madam:

Please find enclosed an original and a copy or the Articles of Dissolution for the above referenced client, along with a check for the filing fee of \$35.00. Note that the effective date of the Articles of Dissolution is September 5, 2006.

After filing, please return a copy of the filed Articles of Dissolution, in the enclosed postage paid envelope, to the above Singer Consulting address.

If you have any questions, please contact the undersigned.

Sincerely,

Robert L. Singer

ARTICLES OF DISSOLUTION

Pursuant to section 617.1403, Florida Statutes, this Florida not for profit corporation submits the following Articles of Dissolution:

FIRST: The name of the corporation is Beth Rachamim Synagogue, Inc.	
SECOND: Adoption of dissolution (Complete Section I or II)	
SECTION I If the corporation has members entitled to vote:	
The date of the meeting of members at which the resolution to dissolve was adopted	
August 27, 2006 with an effective date of September 5, 2006 (CHECK ONE)	<u>-</u> -
The number of votes cast for dissolution was sufficient for approval.	
The resolution was adopted by written consent and executed in accordance with 617.0701, Florida Statutes.	= =
SECTION II If the corporation has no members or members with voting rights: 5550111111111111111111111111111111111	
The corporation has no members or members with voting rights.	
The date of adoption of the resolution by the board of directors was,	
The number of directors in office was and the vote for the resolution	
was for and against.	
Signed this 27th day of August 2006. Signature Stephen Schemer Pres.	~
(By the Chairman or Vice Chairman of the Board, President or other officer) Stephen Scheiner	
(Typed or printed name) President	
(Title)	