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Debits & Credits Group, Inc.

6955 Hanging Moss Rd., Suite 106 Orlando, FL 32807 Address Service Requested

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ARTICLES OF DISSOLUTION TALLAHASSEE, FLORIDA

Persuant to section 6071401, Florida Statutes, this Florida profit corporation submits the following Articles of Dissolution:

FIRST: The name of the corporation is R& J CONTRACTING GROUP, INC
SECOND: The filing date of the Articles of Incorporation was July 18, 2001.
THIRD: (CHECK ONE)
None of the corporation's shares have been issued.
X The corporation has not commenced business.
FOURTH: No debt of the corporations remains unpaid.
FIFTH: The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
SIXTH: Adoption of Dissolution (CHECK ONE)
X A majority of the incorporators authorized the dissolution.
A majority of the directors authorized the dissolution. Signed this 11th day of September, 2001.
Signature (By the chairman or vice-chairman of the board, president, or other officer.
If there are no officers or directors, by an incorporator.) TEANI L GUERRIER
(Typed or printed name) VICE PRESIDENT
(Title)