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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*AdP
2/3/06*

LAW OFFICES
IVAN A. GOMEZ, P.A.

COURVOISIER CENTRE II
601 BRICKELL KEY DRIVE • SUITE 507
MIAMI, FLORIDA 33131-2623
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TELECOPIER (305) 358-4658

IVAN A. GOMEZ
BOARD CERTIFIED TAX ATTORNEY

January 20, 2006

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, Florida 32314

Re: ROG & ASSOCIATES, INC.

Dear Sir/Madam:

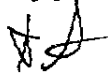
We are enclosing herewith an original and one copy of the Articles of Dissolution for the above-referenced Corporation. In addition, a check in the sum of \$35.00 is enclosed for the filing fee.

Please return a copy of the Articles of Dissolution with your filing stamp. We have enclosed a self addressed envelope for your convenience.

Your prompt attention to this matter is appreciated.

If you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,



Ivan A. Gomez

IAG/yr
F:\ROG Associates, Inc\Dept-State Diss.L.wpd
Encl.

**ARTICLES OF DISSOLUTION
PURSUANT TO SECTIONS 607.1402 and 607.1403
OF THE FLORIDA BUSINESS CORPORATION ACT**

FILED

DEC -2 AM 8:49

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Sections 607.1402 and 607.1403 the Florida Business Corporation Act, the undersigned Corporation adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

1. The name of the Corporation is **ROG & ASSOCIATES, INC.**
2. The dissolution of the Corporation was authorized on December 30, 2005.
3. All of the directors and all of the shareholders of the Corporation have consented to the dissolution of the Corporation in writing in lieu of a special meeting of the board of directors and shareholders.
4. These Articles of Dissolution shall be effective on the date of filing thereof.

Executed on this 30 day of December 2005.

(Corporate Seal)

ROG & ASSOCIATES, INC.

By: 

Title: _____