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cc

W.D.S.
REC 8/2

April 19, 2005

Please find the enclosed articles of dissolution for J Stanley Blumin, CPA PA.

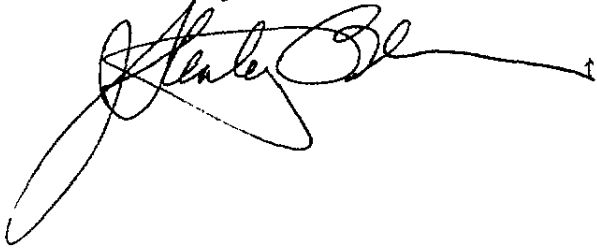
My address is 19366 NW 13 St
Pembroke Pines, Fla 33029

Telephone 954-450-2605

I have enclosed payment for the certified copies of dissolution.

Thank you

J Stanley Blumin

A handwritten signature in black ink, appearing to read "J Stanley Blumin", with a long horizontal flourish extending to the right.

ARTICLES OF DISSOLUTION

Pursuant to section 607-1403, Florida Statutes, this Florida corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: J. Stanley Blumin CPA PA

SECOND: The date dissolution was authorized: April 18, 2005.

THIRD: Adoption of Dissolution:
Dissolution was approved by the shareholder. The number of votes was sufficient for approval.

Signed this 18th day of April, 2005.

Signature  _____

J Stanley Blumin President and Chairman of the Board
of Directors

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