

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 as currently filed with the Florida Department of State:
GERALD M. KAPPEL, CPA, P.A.
- SECOND:** The document number of the corporation: P04000000414
- THIRD:** The date dissolution was authorized: December 31, 2015
Effective date of dissolution: April 20, 2016
- FOURTH:** Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

I submit this document and affirm that the facts stated herein are true. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in section 817.155, Florida Statutes.

Signature: GERALD KAPPEL PRESIDENT
Electronic Signature of Signing Officer, Director, Incorporator or Authorized Representative