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THE LAW OFFICE OF AARON B. WENTZ

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August 14, 2007

AARON B. WENTZ

Attorney at Law

General Practice Criminal Practice Bankruptcy Law Personal Injury Marital and Family Law Wills and Probate Guardianship Civil Actions Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

RE: AR BILLING SOLUTIONS, INC.

AFFILIATIONS

Dear Sir or Madam:

The Florida Bar Okaloosa-Walton County Bar Association Federal Bar of the Northern District Of Florida American Bankruptcy Institute

Please find enclosed the *Articles of Dissolution* regarding the above-referenced Corporation. Additionally, I am enclosing the filing fee in the amount of \$35.00. Please return a "filed" stamped copy to my attention at your earliest convenience.

Thank you for your assistance in this matter. In the meantime, should you have any questions and/or comments, please do not hesitate to contact my office.

Sincerely,

AARON B. WENTZ

ABW:pc

Enclosures as stated.

cc: Edward Fry

AR BILLING SOLUTIONS, INC.

ARTICLES OF DISSOLUTION

AR Billing Solutions, Inc., a Florida corporation, executes the following articles of dissolution pursuant to Section 607.1401 of the Florida Business Corporation Act:

FIRST:

The name of the corporation is AR Billing Solutions, Inc. (the

"Corporation").

SECOND:

The Company's articles of incorporation were filed on March 15, 2006.

THIRD:

The Corporation has not commenced business and none of the

Corporation's shares of stock have been issued.

FOURTH:

The Corporation does not have any unpaid debt.

FIFTH:

A majority of the incorporators of the Corporation authorized the

dissolution of the Corporation on August 14, 2007.

EXECUTED: August 14, 2007

AR Billing Solutions, Inc.

EDWARD P. FRY

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Incorporator