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R. Lawrence Heinkel, P.L.

Attorney & Counselor at Law

Tax Controversies • State & Federal • Tax Bankruptcies • Business and Tax Law

300 Beach Drive N.E., Suite 903
St. Petersburg, FL 33701

(City/State/Zip/Phone #)

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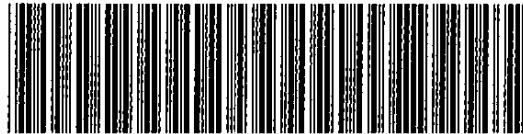
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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R. Lawrence Heinkel, P.L.

Tax Controversies • Business and Tax Law

January 28, 2008

Florida Department of State
Corporate Filings
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Articles of Dissolution for Tax Problem Solver, Inc.

Dear Sir or Madam:

Enclosed please find: (i) an original and conformed copy of the Articles of Dissolution for the above-named corporation (with an effective date upon filing), and (ii) a check for \$35 for the filing fee. Please accept this for filing with your department.

Thank you for your time and attention to this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

R. LAWRENCE HEINKEL, P.L.

By: 

R. Lawrence Heinkel, Esq.

ARTICLES OF DISSOLUTION

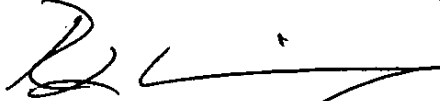
OF

TAX PROBLEM SOLVER, INC.

These Articles of Dissolution of Tax Problem Solver, Inc. is made and filed this 28th day of January, 2008.

1. The name of the corporation is Tax Problem Solver, Inc. (the "Corporation").
2. The Articles of Dissolution were unanimously approved by the Board of Directors and unanimously approved by the Shareholders of the Corporation on January 28, 2008.
3. The effective date of these Articles of Dissolution is upon filing with the Secretary of State.

Signed, sealed and delivered this 28th day of January, 2008 by:



R. Lawrence Heinkel, President and Director

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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APPROVED
AND
FILED