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DISSOLUTION

VALDES & VILLAYERDE, P.A.

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ARTICLES OF DISSOLUTIONDEPARTMENT OF STATE
TALLAHASSEE, FLORIDA**OF****VALDES & VILLAYERDE, P.A.**

Pursuant to the provisions of Section 607.1403 of the Florida General Corporation Act, Valdes & Villaverde, P.A., a Florida corporation (the "Corporation") adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

1. The name of the Corporation is Valdes & Villaverde, P.A.
2. The dissolution was authorized on March 1, 2005.
3. Dissolution has been approved by the shareholders and the number of votes cast for dissolution was sufficient for approval.

DATED this 23 day of March, 2005.

VALDES & VILLAYERDE, P.A., a Florida
corporation

By: Joan I. Valdes
Joan I. Valdes, President

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