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COHEN CHASE

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Division of Corporations

Page 1 of 1

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DIVISION OF CORPORATIONS

DISSOLUTION

VALDES & VILLAYERDE, P.A.

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**ARTICLES OF DISSOLUTION
OF
VALDES & VILLAVERDE, P.A.**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In accordance with Section 607.1402 and pursuant to the provisions of Section 607.1403 of the Florida General Corporation Act, Valdes & Villaverde, P.A., a Florida professional association (the "Professional Association") adopts the following Articles of Dissolution for the purpose of dissolving the Professional Association:

1. The name of the Professional Association is Valdes & Villaverde, P.A.
2. The dissolution is authorized on April 12, 2005.
3. The dissolution is effective the 15th day of April, 2005.
4. Dissolution has been approved by the shareholders and the number of votes cast for dissolution was sufficient for approval.

DATED this 12TH day of April, 2005.

VALDES & VILLAVERDE, P.A.,
A Florida professional association

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

Attest: Toni L. Villaverde
Toni L. Villaverde, Secretary

(Seal)



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