79500036 59 William S. Bischoff, Esquire

1720 South Gadsden Street Tallahassee, Florida 32301 (904) 425-6200

February 20, 2001

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

400003745374---9 -02/21/01--01068--011 *****35.00 *****35.00

Re: Dissolution of Retirement Assets Consultants, Inc.

Gentlemen:

Enclosed please find the original and 1 copy of the Articles of Dissolution for the above-named proposed Florida corporation. Also enclosed is a check in the amount of \$35.00, representing the filing fee for same.

Please file the enclosed Articles of Dissolution and return a certified copy of same to the undersigned.

Thank you for your courtesies in this matter.

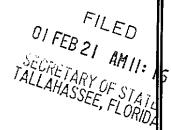
Very truly yours,

William S. Bischoff

FILED OI FEB 21 AMII: 16 SECRETARY OF STATE ALLAHASSEE ET TONE.

T BROWN FEB 2 3 2001

Dissolution



RETIREMENT ASSETS CONSULTANTS, INC. ARTICLES OF DISSOLUTION

RETIREMENT ASSETS CONSULTANTS, INC., a Florida corporation, executes the following articles of dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST:

The name of the corporation is RETIREMENT ASSETS CONSULTANTS, INC.

(hereinafter the "Company").

SECOND:

One Hundred (100%) Percent of the shareholders of the Company approved

the dissolution of the Company on October 2, 2000.

THIRD:

The number of votes cast by the shareholders of the Company for dissolution

was sufficient for approval of that action.

EXECUTED:

October 2, 2000.

RETIREMENT ASSETS CONSULTANTS, INC.,

By:

Michael H. Sheridan, President