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**PATEL, MOORE
& O'CONNOR**

A PROFESSIONAL ASSOCIATION

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March 24, 1999

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

900002820319--9
-03/26/99--01096--003
*****35.00 *****35.00

To Whom It May Concern:

Enclosed are one original and one copy of the Articles of Dissolution for IPI Associates, Inc.

I have also enclosed check #12813 in the amount of \$35.00 for filing of the Articles of Dissolution. Please note the effective date of the dissolution as being March 3, 1999.

Please mail a copy of the Articles back to me at the above address and stamp on this copy the necessary filing information.

Very truly yours,

PATEL, MOORE & O'CONNOR, P.A.

Sandip I. Patel
Sandip I. Patel, Esquire

SIP/md
Enclosure(s)

FILED
99 MAR 26 AM 8:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Diss.
3-31-99
CC

**ARTICLES OF DISSOLUTION
OF
IPI ASSOCIATES, INC.**

Pursuant to the provisions of section 607.1403, Florida Statutes, this corporation adopts the following articles of dissolution for such corporation:

ARTICLE I. NAME

The name of the corporation is IPI Associates, Inc.

ARTICLE II. DATE OF APPROVAL

Dissolution of the corporation was approved and authorized on March 3, 1999.

ARTICLE III. APPROVAL OF DISSOLUTION

Dissolution of the corporation was unanimously approved by the shareholders and directors. The number of votes cast in favor of the dissolution by both the shareholders and directors was sufficient for approval of said dissolution.

ARTICLE IV. EFFECTIVE DATE OF DISSOLUTION

Pursuant to the provisions of section 607.1403(2), Florida Statutes, the dissolution of the corporation shall be effective as of the 3rd day of March, 1999.

Signed this 3rd day of March, 1999.


John M. Young President/Director

FILED
99 MAR 26 AM 8:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA