PATOO (OFFICE) COO CO LA BRUMER, COHEN, MANDELL & KAUPMAN COO CO LA BRUMER, COHEN, MANDELL & KAUPMAN COO CONTROL OF THE PARTY OFFICE OF THE PARTY OFFICE OF THE PARTY OF THE

MICHAEL BRUMER ALLAN G. COHEN STEPHEN A. KANDELL MARC A. KAUFMAN MARC L. BRUMER JUDSON L. COHEN SCOTT EVAN KANDELL

MUSEUM TOWER SUITE 2600 150 WEST FLAGLER STREET

MIAMI, FLORIDA 33130

DADE (305)374-2000

FAX (305)358-0303

PLEASE REPLY TO MIAMI OFFICE

FORT LAUDERDALE OFFICE BARNETT BANK PLAZA SUITE 700 ONE EAST BROWARD BOULEVARD FT. LAUDERDALE, FLORIDA 33301 (954) 825-2041

ONE BOCA PLACE SUITE 324A 2255 GLADES ROAD BOCA RATON, FLORIDA 33431

(561) 307-0877

August 22, 1997

Ms. Teresa Brown
Department of State
Division of Corporations
Amendment Section
P.O. Box 6327
Tallahassee, Florida 32314

200002278972--9 -08/27/97--01110--002 *****87.50 *****87.50

Re:

Articles of Dissolution for Brumer, Cohen, Kandell & Kaufman, P.A.

Corporate Number: P97000026004

Dear Ms. Brown:

Enclosed is the properly executed Articles of Dissolution for the above referenced corporation. Also enclosed is our check in the amount of \$87.50, representing payment of the \$35.00 filing fee and \$52.50 for a certified copy of the articles of dissolution.

If any additional-information is required please contact the undersigned.

Very truly yours,

JÚDSON L. COHÉN

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SECRETARY OF STATE
TALL ALIASSEE EL COMO.

JUShi

Vol. Diss.

ARTICLES OF DISSOLUTION

	ARTICLES OF DISSOLUTION
Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:	
FIRST:	The name of the corporation is: Brumer, Cohen, Kandell & Kaufman, F.A.
SECOND:	The articles of incorporation were filed on: March 24, 1997 (CHECK ONE)
TIMO.	None of the corporation's shares have been issued. The corporation has not commenced business.
FOURTH:	No debt of the corporation remains unpaid.
FIFTH:	The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
SIXTH:	Adoption of Dissolution (CHECK ONE)
	A majority of the incorporators authorized the dissolution.
	XXI A majority of the directors authorized the dissolution.
Sign Signatu	re (By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)
	Stephen A. Kandell (Typed or printed name)
	Director/President

(Title)