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315 SOUTH HYDE PARK AVENUE  
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November 26, 1997

TAXATION  
CORPORATION & BUSINESS LAW  
ESTATE PLANNING & ADMINISTRATION

(813) 251-8659  
FAX (813) 254-6153

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

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-12/01/97--01089--002  
\*\*\*\*\*35.00 \*\*\*\*\*35.00

Re: The Law Office of Joseph D. Turner & Michael S.  
Sperounes, P.A.

Dear Sir/Madam:

Enclosed for filing are the Articles of Dissolution and Certified Copy of Resolutions for the above-referenced Professional Association. Also enclosed is our check in the amount of \$35.00 to cover the filing fees.

I would appreciate your filing the Articles of Dissolution, date stamping and returning the enclosed to me.

Should you have any questions with regard to this matter, please do not hesitate to contact me.

Sincerely,

*Randell Miller*

Randell Miller

RM/bja  
Enclosures  
cc: Joseph D. Turner, Esq.

FILED  
97 DEC -1 PM 12:12  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Vol. Diss.

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ARTICLES OF DISSOLUTION

OF

THE LAW OFFICE OF JOSEPH D. TURNER &  
MICHAEL S. SPEROUNES, P.A.

FILED  
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1403 of the Florida Statutes, these Articles of Dissolution provide that:

ARTICLE I - NAME

The name of the corporation is The Law Office of Joseph D. Turner & Michael S. Sperounes, P.A. (the "Corporation").

ARTICLE II - DATE DISSOLUTION AUTHORIZED

The dissolution was authorized by the Corporation's shareholders on November 24, 1997.

ARTICLE III - SHAREHOLDER APPROVAL

The dissolution was approved by all of the Corporation's shareholders.

IN WITNESS WHEREOF, these Articles of Dissolution have been executed on behalf of the Corporation by its duly authorized officer on November 24, 1997.

THE LAW OFFICE OF JOSEPH D. TURNER &  
MICHAEL S. SPEROUNES, P.A.

By: 

Joseph D. Turner, President

**CERTIFIED COPY OF RESOLUTIONS OF  
THE LAW OFFICE OF JOSEPH D. TURNER &  
MICHAEL S. SPEROUNES, P.A.**

I HEREBY CERTIFY that the following resolutions were unanimously adopted at the Special Meeting of the Shareholders of THE LAW OFFICE OF JOSEPH D. TURNER & MICHAEL S. SPEROUNES, P.A., held on the 24th day of November, 1997.

**RESOLVED**, that the Corporation be completely liquidated in accordance with the provisions of Sections 331 and 336 of the Internal Revenue Code of 1986, as amended, and be it

**FURTHER RESOLVED**, that in accordance with such plan of complete liquidation, the officers, directors and corporate counsel are hereby authorized and directed to see that the following steps are undertaken:

1. That within thirty (30) days after the date of the meeting at which the Shareholders adopt the plan of liquidation, counsel for the Corporation shall file Form 966 with the District Director of Internal Revenue, Atlanta, Georgia together with a certified copy of this Resolution;

2. That after the plan of liquidation is adopted the Corporation make distributions to its Shareholders pursuant to such plan, said distributions to be made no later than December 31, 1997;

3. That the Corporation has collected all accounts receivable and paid all claims against it;

4. That thereafter, as soon as practicable, the Corporation, by its duly authorized officers and directors, distribute all assets subject to any unpaid liabilities, to the Shareholders in redemption and cancellation of all the outstanding capital stock of the Corporation.

5. That the proper officers of the Corporation shall file a Certificate of Dissolution pursuant to Section 607.1403 of the Florida Statutes with the Florida Secretary of State, Division of Corporation.

6. That the proper officers and the Corporation's

counsel shall file all other forms and documents required by the State of Florida and the Federal government, including tax returns, as soon as possible, after distribution of the corporate assets;

7. That the officers and directors of the Corporation are empowered, authorized, and directed to carry out the provisions of this resolution, and to adopt any further resolutions that may be necessary in liquidating and dissolving the Corporation in accordance with the express intent of the Shareholder under the plan adopted.

THE LAW OFFICE OF JOSEPH D. TURNER &  
MICHAEL S. SPEROUNES, P.A.

By: 

Michael S. Sperounes, Secretary