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COVER LETTER

TO:	Amendment Section		
	Division of Corporations		
SUBJ	ECT: ARticles of DISS	solution	
DOCU	UMENT NUMBER: P990000	051284	
The en	nclosed Articles of Dissolution and fee a	are submitted for filing.	
Please	return all correspondence concerning thi	is matter to the following:	
	Richard A. Heller (Name of Con		
	•	•	
	Richard A. Heller, (Firm/Co	P.A.	
	2507 Edgewater Dr (Addre Orlando, FL 3280	ess)	
	(City/State a	and Zip Code)	
For fu	rther information concerning this matter,	, please call:	
Ru	Chard A. Heller (Name of Contact Person)	at (407) 649-7700 (Area Code & Daytime Telephone Numbe	er)
Enclos	sed is a check for the following amount:		
₩\$35	Certificate of Status (A	\$43.75 Filing Fee & \$\sum \\$52.50 Filing Fee, Certified Copy Additional copy is enclosed) \$\$\$\$\$\$ Certificate of Status & Certified Copy (Additional copy is enclosed)	
	MAILING ADDRESS:	STREET ADDRESS: Amendment Section	
	Amendment Section Division of Corporations	Division of Corporations	
	P.O. Box 6327	Clifton Building	

Tallahassee, FL 32314

2661 Executive Center Circle

Tallahassee, FL 32301

HELLER & FRIEDMAN, P.A.

ARTICLES OF DISSOLUTION

Heller & Friedman, P.A., 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 Heller & Friedman, P.A. (the "Corporation").

SECOND:

The document number of the corporation is P99000051284.

THIRD:

The shareholders of the Corporation approved the dissolution of the Corporation on April 18, 2006.

FOURTH:

No debt of the corporation remains unpaid.

FIFTH:

The number of votes cast by the shareholders of the Corporation for

dissolution was sufficient for approval of that action.

Executed: April 18, 2006

Heller & Friedman, P.A.

Richard A. Heller, President