P990000.67028 ERNEST L. MASCARA, P.A.

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April 23, 2002

Via UPS - Overnight Mail

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Katherine Harris Florida Secretary of State Division of Corporations 409 East Gaines Street Tallahassee, FL 32399

Re:

Tangent 101 Corp.

Dear Ms. Harris:

Please find enclosed the Articles of Dissolution of Tangent 101 Corp. Also, please find a check in the amount of \$43.75, made payable to Department of State, which should cover the fees for Dissolution (\$35.00) and a certified copy (\$8.75).

Please make sure that this Dissolution is filed as soon as possible.

Please send the certified copy requested directly to me at the above address as soon as possible. If you have any question or need anything else, please don't hesitate to call me directly.

Very truly yours,

Érnest L. Mascara

ELM/Imn

Enclosures as noted

ARTICLES OF DISSOLUTION

FOR

PARTICLES OF DISSOLUTION

SECRETARY OF STATE

TANGENT 101 CORP.

The undersigned, being all of the directors of Tangent 101 Corp., a Florida corporation, do hereby adopt and file on behalf of Tangent 101 Corp. the following Articles of Dissolution:

ARTICLE I - NAME

The name of the Corporation is TANGENT 101 CORP. (the "Corporation")

ARTICLE II - DATE OF FILING

The date of filing of the Articles of Incorporation for the Corporation was on July 28, 1999 and the document number of the Corporation is P99000067028.

ARTICLE III - DISSOLUTION OF CORPORATION

The dissolution of the Corporation was authorized and approved unanimously by the directors and shareholders of the Corporation on December 31, 2001. The effective date of the dissolution of the Corporation shall be when these Articles of Dissolution are filed with the Florida Secretary of State.

ARTICLE IV - UNANIMOUS CONSENT

The unanimous consent of the shareholders and directors of the Corporation authorizing the dissolution of the Corporation is attached to these Articles of Dissolution.

ARTICLE V - DEBTS

No debts of the Corporation remain unpaid.

IN WITNESS WHEREOF, all of the directors of the Corporation have executed these Articles of Dissolution on this 28th day of March, 2002.

GARY L. LEWISON, Director