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(Business Entity Name)

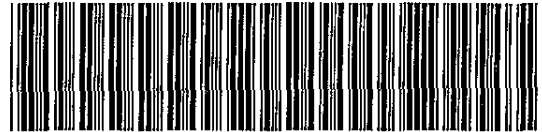
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HAROLD I. LIPSKY

4802 Wandering Pines Trail N.
Jacksonville, Florida 32258-1561
Ph 904-880-7608
Fax 904-880-3299
Email: hlipsky@attbi.com

January 13, 2003

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


RE: Articles Of Dissolution ~ LIPSKY & ASSOCIATES. INC.

Gentlemen:

Enclosed please find my check for \$35.00 and the Articles for Dissolution for Lipsky & Associates, Inc.

Please contact me at the phone number or address listed above if additional information is required.

Sincerely,


Harold I. Lipsky

cc: Jeff Jacobs, CPA

ARTICLES OF DISSOLUTION

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: Lipsky + Associates, Inc

SECOND: The date dissolution was authorized: December 31, 2002

THIRD: Adoption of Dissolution (CHECK ONE)

☒ Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

☐ Dissolution was approved by vote of the shareholders through voting groups.

The following statement must be separately provided for each voting group entitled to vote separately on the plan to dissolve:

The number of votes cast for dissolution was sufficient for approval by

(voting group)

Signed this 13 day of JANUARY, 2003

Signature _____

(By the Chairman or Vice Chairman of the Board, President, or other officer)

HAROLD I. LIPSKY
(Typed or printed name)

PRESIDENT - OWNER
(Title)