

V41275

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CLERK OF STATE  
TALLAHASSEE, FLORIDA

Dissolution

T BROWN JAN - 9 2006

LAW OFFICE OF  
**MITCHELL A. HIPSMAN, P.A.**

1111 KANE CONCOURSE • SUITE 401  
BAY HARBOR ISLANDS, FLORIDA 33154

MITCHELL A. HIPSMAN  
FLORIDA BAR BOARD CERTIFIED  
IN WILLS, TRUSTS, & ESTATES LAW

TEL.: (305) 864-4191  
FAX: (305) 865-3434  
mhiplaw@aol.com

December 22, 2005

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

RE: David B. Hipsman, C.P.A., P.A. - Doc. No. V41275

Dear Sir or Madam:

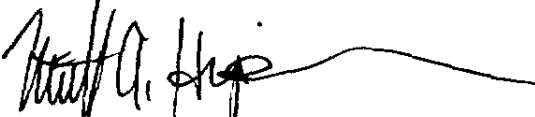
Enclosed for filing are the original and one copy of the Articles of Dissolution for David B. Hipsman, C.P.A., P.A. A check for \$35.00, representing the filing fee for the Articles of Dissolution, is also enclosed.

Please file the original of the Articles of Dissolution and return a date-stamped copy directly to the undersigned.

If you have any questions or require additional information in order to file the Articles of Dissolution, please do not hesitate to contact the undersigned.

Thank you for your cooperation.

Very truly yours,



Mitchell A. Hipsman

Enclosures  
cc: David B. Hipsman, CPA

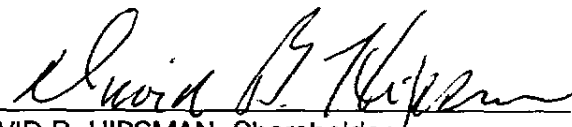
**ARTICLES OF DISSOLUTION  
OF  
DAVID B. HIPSMAN, C.P.A., P.A.**

FILED  
05 DEC 29 AM 8:43  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned shareholder hereby dissolves the Corporation pursuant to Section 607.1403, Florida Statutes.

1. The name of the Corporation is David B. Hipsman, C.P.A., P.A.
2. The dissolution of the Corporation was unanimously authorized by the undersigned, the sole shareholder of the Corporation, on December 23, 2005.
3. The dissolution of the Corporation shall be effective upon the filing of these Articles of Dissolution with the office of the Secretary of State of the State of Florida.

EXECUTED this 23 day of December, 2005.

  
\_\_\_\_\_  
DAVID B. HIPSMAN, Shareholder  
President