KENTUCKY SECRETARY OF STATE P.O.BOX 718 FRANKFORT, KY 40602

Certificate of Dissolution

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

V & L TAX-ACCOUNTING SERVICES INC

did not file its 2009 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the company on November 3, 2009.

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IMPORTANT NOTICE

V & L TAX-ACCOUNTING SERVICES INC 3201 W BROADWAY SUITE B LOUIVILLE KY 40212



Trey Grayson Secretary of State