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

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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,

IMPORTANT NOTICE

CPA TAX LAWS SERVICE CORP.

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.

CPA TAX LAWS SERVICE CORP. 7905 BRISCOE WOODS DR. LOUISVILLE KY 40228



Trey Grayson Secretary of State