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710309
May 14 1997

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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-05/21/97--01095--011
*****35.00 *****35.00

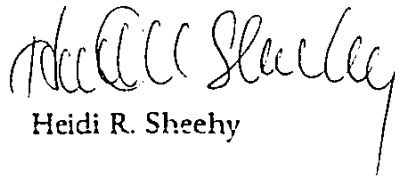
Re: Articles of Dissolution
Segal Institute, Inc.
Our File No. 3100

Gentlemen/Ladies:

Enclosed for filing is the original Articles of Dissolution for Segal Institute, Inc.
Also enclosed is our firm check made payable to Secretary of State in the amount of
\$35.00 as and for the filing fee.

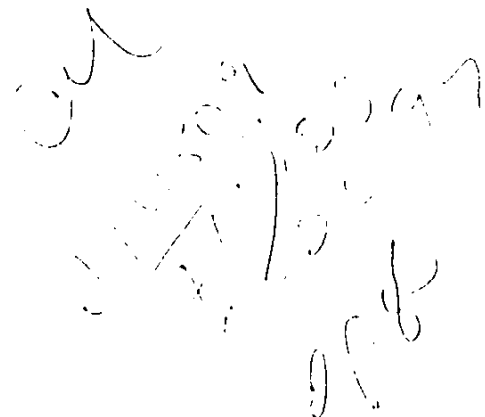
Upon filing of the enclosed, please forward an acknowledgment of the filing to
this office. Thank you for your attention to this matter.

Sincerely yours,


Heidi R. Sheehy

/hrs

Enclosures



ARTICLES OF DISSOLUTION
OF
SEGAL INSTITUTE, INC.

Pursuant to Section 607.1403 of the Florida Statutes, the undersigned Corporation adopts these Articles of Dissolution.

FIRST: The name of the Corporation is **SEGAL INSTITUTE, INC.**

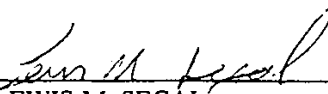
SECOND: The dissolution was authorized on May 11, 1997.

THIRD: The dissolution was approved by the shareholder. The number of votes cast in favor of the dissolution was one (1), which was sufficient for approval pursuant to law.

FOURTH: These articles of dissolution will take effect upon filing.

Dated: May 11, 1997.

SEGAL INSTITUTE, INC.

By: 
LEWIS M. SEGAL
Its: President