

CERTIFIED PUBLIC ACCOUNTANTS

TRAPHAGEN & TRAPHAGEN

NEW JERSEY NEW YORK FLORIDA

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ORADELL, NEW JERSEY 07649 (201) 262-0841

U18901

March 18, 1998

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

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-03/31/98--01057--008
*****96.25 *****96.25

Re: Mas Marine Corp.
ID#: 65-0338296

Dear Madam/Sir,

Enclosed please find the Articles of Dissolution for Mas Marine Corp. along with Federal Form 966 and the resolutions of the Board of Directors and Shareholders. We have enclosed a check in the amount of \$96.25 for the cost of the filing fee, a Certificate of Status, and a Certified copy of the Dissolution.

Please process the enclosed Dissolution and forward the forms requested reflecting that the Corporation has been dissolved.

If you have any questions please feel free to call.

Very truly yours,

James A. Lawrence, CPA
James A. Lawrence, CPA
201-262-0841 x210

FILED
98 MAR 31 AM 8:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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APR 2 1998

ARTICLES OF DISSOLUTION

FILED
98 MAR 31 AM 8:03
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: MAS MARINE CORP.

SECOND: The date dissolution was authorized: December 29, 1997

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 27th day of March, 19 98

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

Martin A. Samowitz
(Typed or printed name)

President
(Title)

MAS MARINE CORP.

Resolutions of Board of Directors

**Resolution of Board of Directors of a
Corporation Adopting a Plan of**

Complete Liquidation

RESOLVED, that in the judgment of the Board of Directors of the Corporation, it is deemed advisable and for the benefit of the Corporation that it should be liquidated and dissolved;

RESOLVED, that, subject to approval of the stockholders of the Corporation and effective with the date of such approval, a plan of liquidation be, and it hereby is, formulated to effect such liquidation and dissolution in accordance with the following resolutions;

RESOLVED, that the proper officers of the Corporation be, and they hereby are, authorized to sell or otherwise liquidate any and all of the properties of the Corporation which in their judgment should be sold or liquidated to facilitate the liquidation of the Corporation;

RESOLVED, that the actions of the officers of the Corporation in negotiating for the sale of all of the Corporation's assets, and their actions entering into a contract to effect such sale subject of the Board of Directors and the stockholders of the corporation, be, and they hereby are, ratified and approved;


RESOLVED, that the proper officers of the Corporation be, and they hereby are, authorized and directed to file a Certificate of Dissolution of the Business Corporation Law of the State of Florida with the Secretary of State of the State of Florida;

RESOLVED, that, after providing for all proper debt of the Corporation, the remaining assets of the Corporation be distributed to the stockholders of the Corporation;

RESOLVED, the action provided for in the foregoing resolutions providing for the complete liquidation and the distribution of the assets be commenced as soon as practicable, and that such assets be distributed and the dissolution be completed as soon as practicable, but in no event later than the termination of a twelve-month period commencing with the date of stockholder approval of this plan of complete liquidation; and

RESOLVED, that the proper officers of the Corporation be, and they hereby are, authorized and directed to pay all such fees and taxes and to do or cause to be done such other acts and things as they may deem necessary or proper in order to carry out the liquidation and dissolution of the Corporation and to fully effectuate the purposes of the foregoing resolutions.

Resolved, that a special meeting of stockholders be called to consider the above resolution.


Martin A. Samowitz, President

Dated: December 29, 1997

Resolution of Shareholders

MAS MARINE CORP.

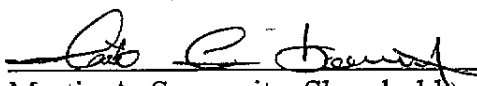
**Resolution of Shareholders Approving Plan
of Liquidation and Sale of Assets**

RESOLVED, that the stockholders of the Corporation hereby unanimously consent and approve the liquidation of the Corporation all in accordance with the terms and provisions of the plan of liquidation adopted by the Board of Directors of the Corporation at a Special Meeting of the Board of Directors of the Corporation duly convened and held on December 29, 1997, a copy of which was presented to this meeting, and which a plan of liquidation is in all respects adopted and approved;

RESOLVED, that the proper officers be, and they hereby are, authorized and directed to take such actions as they may deem necessary or desirable to consummate sale,

RESOLVED, that the proper officers be, and they hereby are, authorized and directed to file Articles of Dissolution to Florida with the Secretary of State of the State of Florida; and

RESOLVED, that the proper officers of the Corporation be, and they hereby are, authorized and directed to do or cause to be done all such acts and things as they may deem necessary and proper in order to effect the liquidation and dissolution of the Corporation in accordance with the plan of liquidation adopted by the Board of Directors of the Corporation.


Martin A. Samowitz, Shareholder

December 29, 1997