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*BOARD CERTIFIED IN WILLS,
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*BOARD CERTIFIED IN REAL ESTATE LAW

March 12, 1998

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

500002458435--6
-03/16/98--01105--016
175.00 **87.50

Re: MARCAR ENTERPRISES, INC. , A Florida Corporation/
Voluntary Dissolution
MARCAR INTERNATIONAL COMPANY, LTD, A Florida Corporation/
Voluntary Dissolution

98 MAR 16 PM 2:38
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Dear Sir or Madam:

I have enclosed herein for filing the original and one (1) copy of the Articles of Dissolution, together with the original and (1) copy of the Certification by Corporate Secretary for the above mentioned corporations, both of which have been fully executed. Also enclosed is my firm check in the amount of \$175.00 representing \$70.00 for filing fees and \$105.00 for the certified copies to be returned to me.

Thank you for your assistance in this regard.

Very truly yours,

Robert Jackson
Robert Jackson

RJ:jmp (jmp)
Enclosures
cc: Mr. Carl S. Fetzer, Jr.

VS MAR 19 1998

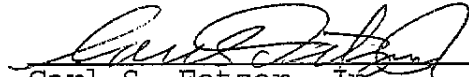
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ARTICLES OF DISSOLUTION

FILED
98 MAR 16 PM 2:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the Corporation is: MARCAR ENTERPRISES, a Florida corporation.
2. The names and respective addresses of its officers are:
Carl S. Fetzer, Jr.
P.O. Drawer 69
Vero Beach, FL 32961
3. The names and respective addresses of its directors are:
Carl S. Fetzer, Jr.
P.O. Drawer 69
Vero Beach, FL 32961
4. All debts, obligations, and liabilities of the Corporation have been paid or discharged or adequate provision has been made therefore.
5. All the remaining property and assets of the Corporation have been distributed among its shareholders in accordance with their respective rights and interests (or no property remained for distribution to shareholders after applying it to the payment of the liabilities and obligations of the Corporation).
6. There are no actions pending against the Corporation in any court (or adequate provision has been made for the satisfaction of any judgment, order or decree which may be entered against the Corporation in any pending action).
7. A copy of the resolution to dissolve is attached. That resolution was adopted by the shareholders and directors of the Corporation on the 12th day of March, 1998.

DATED this 12 day of March, 1998.

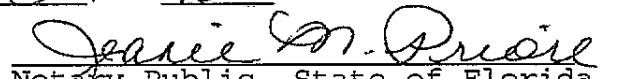


Carl S. Fetzter, Jr.
President and Secretary

STATE OF FLORIDA
COUNTY OF INDIAN RIVER

Before me personally appeared CARL S. FETZER, JR., who is the President of MARCAR ENTERPRISES, INC., a Florida corporation, who is personally known to me and he acknowledged before me that he executed the foregoing Articles of Dissolution.

In witness whereof, I have hereunto set my hand and seal on this 12th day of March, 1998.



Jeanie M. Priore
Notary Public, State of Florida
At Large. My Commission Expires:

(NOTARY SEAL)



JEANIE M PRIORE
My Commission CC557269
Expires May. 24, 2000

CERTIFICATION BY CORPORATE SECRETARY OF
MARCAR ENTERPRISES, INC.

I HEREBY CERTIFY that the following is a true and correct copy of a resolution duly and regularly passed by the shareholders and directors at a special meeting held on the date shown and that at such meeting a quorum of both the share holders and directors were present and voting; and I further certify that said resolution is still in full force and effect and has not been revoked.

RESOLVED:

1 That in the judgment of the Board of Directors and the Shareholders of the Corporation, it is deemed advisable and for the benefit of the Corporation that it be liquidated and dissolved.

2. That a plan of liquidation be and it hereby is formulated to affect such liquidation and dissolution as hereinafter provided.

3. That the liquidation and dissolution be in accordance with Section 333 of the Internal Revenue Code of 1954, as amended, and in accordance with the provisions of Section 607.257 and 607.261 of the Florida Statutes, and that the officers of the Corporation are hereby authorized to file a copy of these resolutions and such certificates as may be necessary to dissolve this Corporation with the Secretary of State of Florida.

4. That the officers of the Corporation are authorized to sell and otherwise liquidate any and all of the properties and assets of the Corporation which in their judgment should be sold or liquidated to facilitate the liquidation of the Corporation.

5. That the officers of the Corporation, i.e. the President and Secretary, are hereby authorized to execute any and all deeds of conveyance, and any other documents that may be necessary to effectively transfer and convey such properties and assets, upon such terms and conditions as may be approved by the Board of Directors.

6. That after effecting such sales and providing for the proper debts of the Corporation, that any remaining assets of the Corporation be distributed to the shareholders of the Corporation as soon as possible, but in no event later than the termination of a one (1) month period, commencing on the date of these resolutions.


7. That the officer of the Corporation are hereby authorized and directed to pay all such fees and taxes, and to do or cause to be done such 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 effect the purposes of the foregoing resolutions.

8. That the accountants for the Corporation shall file all necessary tax returns and forms with the District Director of the Internal Revenue in Chamblee, Georgia, together with a certified copy of these resolutions.

9. That the accountants for the Corporation shall assist those shareholders who desire to have their gain taxed as provided in Section 333 of the Internal Revenue Code of 1954, as amended, for federal income tax purposes, in preparing form 964 and filing same with the Internal Revenue Service within a period of 30 days from the date of this meeting.

DATED: March 12, 19 98.

DATE OF MEETING: March 2, 1998.



Carl S. Fetzter, Jr.
Secretary

(CORPORATE SEAL)