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832-4908

December 13, 1996

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

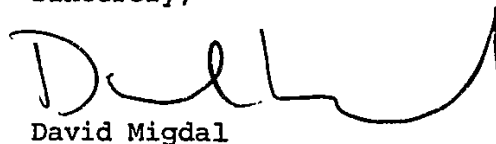
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Re: E.L.V.A. Corp.

Dear Sir/Madame:

Enclosed please find Articles of Dissolution of E.L.V.A. Corp., together with a copy of the Form 966 being filed with the IRS and a \$35.00 check. Please let me know if anything further is required to accomplish the dissolution of this corporation.

Sincerely,


David Migdal

DM:pg
Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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DEC 31 1996

ARTICLES OF DISSOLUTION OF
E.L.V.A. CORP.

SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 DEC 19 PM 1:11

under Section 607.1402 of the Florida Business
Corporations Act

IT IS HEREBY CERTIFIED THAT:

(1) The name of the corporation is

E.L.V.A. CORP.

(2) The certificate of incorporation was filed by the
department of state on the 30th day of May 1979. The charter
number for this corporation is 623376.

(3) The name, title and address of each of its officers and
directors are:

<u>Name</u>	<u>Title</u>	<u>Street and Number</u>
Laurice Matney	Director/President	54 Genesee Boulevard Atlantic Beach, NY 11509
Louise Colamarino	Director/Secretary	1270 Fairview Lane Riviera Beach, FL 33404

(4) The corporation elects to dissolve.

(5) The dissolution was authorized by unanimous written
consent dated December 1, 1996 of the holders of all the
outstanding shares entitled to vote thereon. The
dissolution was authorized December 1, 1996. The holders
of all authorized and outstanding shares gave their
unanimous consent to the dissolution. The effective date
of the dissolution is December 1, 1996.

IN WITNESS WHEREOF, these Articles has been subscribed this day of 12/1 1996 , by the undersigned who affirm(s) that the statements made herein are true under the penalties of perjury.

<u>Type name</u>	<u>Capacity in which signed</u>	<u>Signature</u>
<u>Laurice Matney</u>	<u>Director/President</u>	_____
<u>Louise Colamarino</u>	<u>Director/President</u>	<u>Louise Colamarino</u>
_____	_____	_____

ARTICLES OF DISSOLUTION OF
E.L.V.A. CORP.

under Section 607.1402 of the Florida
Business Corporations Act

Filed By: Law Office of Stanley Leon Gilbert

Address: 41 East 57th Street, 15th Floor
New York, New York 10022