68257/

MICHAEL J. FREEMAN, P.A.
153 Sevilla Avenue
Coral Gables, Florida 33134-6088

Roply to: P.O. Box 140668 Coral Gables, Florida 33114-0668

Tel: (305) 442-1567 Fax: (305) 442-1227

January 27, 1997

Secretary of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314 000002072150--2 -01/29/97-01036--012 *****35.00 ******35.00

Re: HEFNER & ASSOCIATES, INC. Document #682571

Gentlemen:

Enclosed please find the following documents for this corporation:

- 1. Executed Articles of Dissolution;
- 2. My client's check #1080 in the amount of \$35.00 representing the filing fee.

Thank you for your courtesies in this matter.

Very truly yours,

MICHAEL J. FREEMAN

MJF/lc enc.

ARTICLES OF DISSOLUTION OF HEFNER &ASSOCIAT

To: Department of State

Tallahassee, Florida 32314

\$35.00

Pursuant to the provisions of Section 607.1403 of the Florida Business Corporation Act, the undersigned being the shareholders of the Corporation adopts the following Articles of Dissolution.

FIRST: The name of the Corporation is HEFNER & ASSOCIATES,

The date of filing of its articles of incorporation SECOND:

is September 10, 1980.

The names and respective addresses of its officers THIRD:

are as follows:

Office Address Name

c/0 President

Michael J. Freeman Steven M. Hefner Secretary 153 Sevilla Ave. Coral Gables, FL.

FOURTH: The names and respective addresses of its directors

are as follows:

Address Name

c/o

Steven M. Hefner Michael J. Freeman 153 Sevilla Ave. Gables, Coral

FIFTH: All liabilities and obligations of the Corporation

have been paid or discharged.

SIXTH: All remaining assets have been distributed to the

shareholders according to their respective

and interests.

SEVENTH: There are no actions pending against the

Corporation.

The following written consent to dissolution of EIGHTH:

Corporation has been signed by all shareholder

the Corporation.

"The undersigned, the owner of all of the outstanding capital stock of HEFNER & ASSOCIATES, INC., a Florida Corporation, does hereby consent in writing to the dissolution of the Corporation."

Dated: ______, 1997.

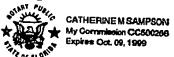
HEFNER & ASSOCIATES, INC.

Steven M. Hefrer Sha

Steven M. Hefner Shareholder president

STATE OF FLORIDA COUNTY OF Browned

The foregoing instrument was acknowledged before me this day of January 1997 by STEVEN M. HEFNER, on behalf of the Corporation.



NOTARY PUBLIC STATE OF FLORIDA

My commission expires: 10.9.99

1022-2AD