

Barnett Bank Building . 420 Lincoln Road . Penthouse. 7th Floor . Miami Beach, Florida 33139 . Tel. (305) 673-5899 . Tel. (305) 673-9235

Ronald S. Lovy Barry A. Postman Donna J. Riven

February 25, 1997

David Alsohuler Of Counsel

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

Attn: Dissolutions

400002101004--2 -02/28/97--01065--008 *****35.00 *****35.00

Re: Voluntary Dissolution of Top Billing Inc.

Dear Sir/Madam:

Enclosed please find duly executed Articles of Dissolution of the above referenced corporation, together with a check in the amount of \$35.00 made payable to the Florida Secretary of State, as the filing fee for the Articles of Dissolution.

Kindly file the Articles of Dissolution and provide the undersigned with a computer printout reflecting the filing of the Articles of Dissolution. A stamped, pre-addressed envelope is enclosed for mailing of the computer printout.

Thank you in advance for your attention to this matter.

Sincerely,

LAW OFFICES OF RONALD S. LOW

RONALD S. LOWY ESQUIRE

RSL:dr Enclosures g:\wpdata\data\top\secstate.1t1

FLORIDA ARTICLES OF DISSOLUTION OF TOP BILLING, 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 TOP BILLING, INC.

SECOND: The dissolution was authorized on November 26, 1996.

THIRD: The dissolution was approved by the shareholders. A unanimous vote was cast in favor of the dissolution, which was sufficient for approval pursuant to law.

Dated: November 26, 1996.

TOP BILLING, INC.

MADELINE SAYOG PRESEDENT

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