

LAW OFFICES OF
STUART R. MORRIS, P.A.

STUART R. MORRIS, P.A.
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PRACTICING EXCLUSIVELY IN:

WILLS & TRUST PLANNING
ESTATE TAX PLANNING
ELDER LAW
BUSINESS SUCCESSION PLANNING
PROBATE
GUARDIANSHIP
ASSET PROTECTION
MEDICAID & NURSING HOME PLANNING

December 11, 1996

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

400002030374--5
-12/17/96--01053--017
*****87.50 *****87.50

RE: WES MARC CORP.
Our File No: 20139.001

To Whom It May Concern:

Enclosed please find an original and one copy of the Articles of Dissolution for WES MARC CORP. and their check no: 1057, in the amount of \$87.50 representing the filing fee and a certified copy for the above captioned company. Kindly return the certified copy of same in the self addressed stamped envelope to this office at your earliest convenience.

Should you have any questions or problems, please do not hesitate to contact me at the above number.

Very truly yours,

LAW OFFICES OF STUART R. MORRIS, P.A.

Stuart R. Morris

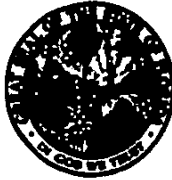
SRM/kv
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APPROVED
AND
FILED
36 DEC 16 AM 10:12
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ADDITIONAL OFFICE

FORT LAUDERDALE: 7880 NORTH UNIVERSITY DRIVE, SUITE 201, FORT LAUDERDALE, FLORIDA 33321

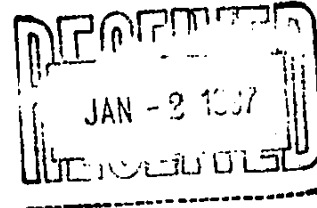
AVENTURA: 20801 BISCAYNE BOULEVARD, SUITE 420, AVENTURA, FLORIDA 33180



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

December 30, 1996

STUART R. MORRIS, P.A.
2000 GLADES ROAD
SUITE 412
BOCA RATON, FL 33431



SUBJECT: WES-MARC CORP.
Ref. Number: J25575

We have received your document for **WES-MARC CORP.** and your check(s) totaling \$87.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The date of authorization of this document must be a date on or prior to submitting the document to this office, and this date must be specifically stated in the document. If you wish to have a future effective date, you must include the date of adoption and the effective date.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6916.

Carol Mustain
Corporate Specialist

Letter Number: 396A00057654

ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: WES-MARC CORP., a Florida corporation

SECOND: The date dissolution was authorized: December 1, 1996

THIRD: Adoption of Dissolution (CHECK ONE)

 X 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 4 day of Dec., 1996.

Signature: Julius Besser

Printed Name: Julius Besser

Title: President

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

96 DEC 16 AM 10:12

APPROVED
AND
FILED