

# K80636

**GOLDSTEIN & TANEN, P.A.**  
ATTORNEYS

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January 31, 1997

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-02/03/97--01053--015  
\*\*\*\*\*35.00 \*\*\*\*\*35.00

Secretary of State  
Division of Corporations  
409 East Gaines Street  
P. O. Box 6327  
Tallahassee, FL 32309-0001

*diss*

RE: JCP North American, Inc.

Dear Sir:

Enclosed please find an original and one copy of Articles of Dissolution for the captioned matter along with our check in the sum of \$35.00 for filing same.

Please return the filed articles to us in the enclosed pre-paid envelope as quickly as possible. Thank you.

Sincerely,

Jeffrey S. Tanen

FILED  
97 FEB -3 AM 11:49  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

JST/mjb  
Enclosures  
moskovitz/jcpU-secstaicl.mjb

Name	
Address	
City	2/10/97
State	FL
Zip	32304
Up. Fee	1004
Ver. Fee	1004
Acknowledgment	1004
W.P. Verifier	1004

**ARTICLES OF DISSOLUTION  
OF  
JCP NORTH AMERICAN, INC.**

**FILED**  
97 FEB -3 AM 11:49  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

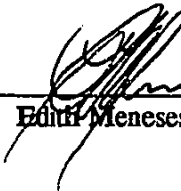
JCP NORTH AMERICAN, INC., by its Director, for purposes of complying with Florida Statutes §607.1403 relating to Articles of Dissolution, does hereby execute the following Articles of Dissolution:

1. Name of Corporation. The name of the corporation is JCP North American, Inc.
2. Date of Dissolution. The date on which dissolution was authorized was December 10, 1996.
3. Approval by Shareholders. All of the Shareholders of the corporation have voted for Dissolution and such vote by all of the Shareholders was sufficient for approval of the dissolution. No further votes or approval are necessary for dissolution.
4. Liabilities. All liabilities and obligations of the corporation have been paid or discharged or adequate provision has been made therefore.
5. Plan of Dissolution. A plan of dissolution of the corporation has been adopted by all of the Shareholders and Directors of the corporation and said Shareholders and Directors are in agreement as to same.
6. No Actions. There are no actions pending against the corporation in any court or adequate provision has been made for satisfaction of any judgment, order or decree that may be entered against the corporation in any pending action.

7. Written Approval of Dissolution. The corporation's election to dissolve by written consent of its Shareholders is attached hereto as Exhibit "A".

8. Effective Date. The effective date of these Articles of Dissolution shall be December 31, 1996.

JCP North American, Inc.

By:   
Edith Meneses - President

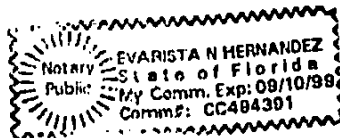
STATE OF FLORIDA            )  
  )  
COUNTY OF DADE            )

The foregoing instrument was acknowledged before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgements, this 28 day of January, 1997, by Edith Meneses, as Director of JCP North American, Inc. who personally appeared before me at the time of notarization, and who is personally known to me or who has produced \_\_\_\_\_ as identification.

  
Notary Public

EVARISTA N. HERNANDEZ  
Print

My commission expires:



**CONSENT OF SHAREHOLDERS AND DIRECTORS OF  
JCP NORTH AMERICAN, INC.  
TO DISSOLUTION OF THE CORPORATION**

Pursuant to Florida Statutes §607.0704 and other applicable Florida statutes, the undersigned being all of the Directors and Shareholders of JCP North American, Inc., hereby consent to and adopt a plan of dissolution of the corporation as follows:

1. Articles of Dissolution. Proposed copies of Articles of Dissolution of JCP North American, Inc. have been prepared by counsel and are attached.
2. Marshalling of Assets. All of the assets of the corporation, including but not limited to equipment, accounts receivable and funds in banks has been inventoried and accounted for.
3. Disposition of Property. Non-cash properties shall divided between the Shareholders in accordance with the schedules attached hereto. Each shareholder shall receive an equal division of all other corporate assets.
4. Payment of Liabilities. The Shareholders agree that liabilities shall be paid before the payment of any distributions to Shareholders.
5. Accounting. The books and records of the corporation are available for either Shareholder to review at their own cost and expense. After completion of the Shareholders' review of the books and records, the parties shall make such adjustments between them as may be necessary to effect an equal division of corporate assets.
6. Final Tax Return. The parties agree that a final tax return must be filed and the corporation accountant shall prepare and file same. The cost of filing shall be paid by the corporation as one of the remaining liabilities of the corporation prior to final distribution of assets to the Shareholders.
7. Custodian of Records. Edith Meneses shall remain the custodian of the corporation records until all appropriate statute of limitations have lapsed and/or three years from the date hereof, whichever is later.
8. Other Actions. The Shareholders agree to cooperate with each other so that every act necessary to wind up and liquidate the business and affairs of the corporation shall be performed. No further distributions to the Shareholders shall be made without the agreement of both Shareholders.

The undersigned, being all of the Shareholders and Directors of JCP North American, Inc., hereby elect this plan of dissolution and hereby approve the proposed Articles of Dissolution attached hereto.

Dated this 28<sup>th</sup> day of January, 1997.

**SHAREHOLDERS AND DIRECTORS**



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Edith Meneses



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Judith C. Knowles