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November 9, 1998

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M. TIMOTHY HANLON  
KURT E. BOSSHARDT  
WARREN D. HAYES, SR.  
GENE D. LIPSCHER  
STUART J. HAFT  
KENNETH T. LETSCH

K81027

Florida Department of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, Florida 32314

Re: JGS Holding Corp.

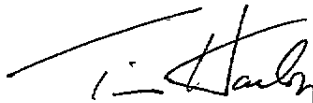
300002686093--9  
-11/12/98--01076--021  
\*\*\*\*\*35.00 \*\*\*\*\*35.00

Dear Sir or Madam:

Enclosed for filing please find an original and copy of Articles of Dissolution for the above-referenced corporation, together with our check in the amount of \$35.00 to cover the filing fee.

Please stamp as filed the enclosed copy of the Articles and return them to me.

Sincerely,



M. Timothy Hanlon

MTH/cmc  
Enclosures

FILED  
98 NOV 12 PM 2:29  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
K81027  
308  
11-12-98

**ARTICLES OF DISSOLUTION  
OF  
JGS HOLDING CORP.  
PURSUANT TO §607.1402 AND §607.1403 OF  
THE FLORIDA GENERAL BUSINESS CORPORATION ACT**

To: Department of State  
Tallahassee, Florida 32304

Date Paid  
Filing Fee: \$ 35.00

Pursuant to the provisions of Section 607.1402 and 607.1403 of the Florida General Corporation Act, JGS Holding Corp. (the "Corporation") adopts the following articles of dissolution for the purpose of dissolving the Corporation:

1. The name of the Corporation is JGS Holding Corp.
2. The Corporation elected to dissolve by unanimous written consent of its shareholders, and such written consent has been signed by the sole shareholder of the Corporation. A copy of such written consent is attached to these articles.
3. The date that the dissolution was authorized is the date of the attached written consent.

Dated: Oct 23<sup>rd</sup>, 1998.

JGS HOLDING CORP.

By: 

Carol Jane Sheppard-Daly, President

**FILED**  
NOV 12 PM 2:29  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**WRITTEN ACTION OF THE SHAREHOLDER AND DIRECTORS  
OF  
JGS HOLDING CORP.**

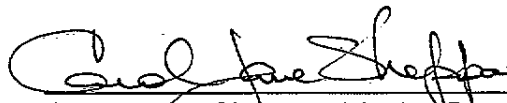
The undersigned, being the Shareholder and Directors of JGS HOLDING CORP., a Florida corporation ("Corporation"), hereby takes the following written action as of Oct 23<sup>rd</sup>, 1998, in lieu of holding a meeting regarding same, all pursuant to the terms of §§607.0704 and 607.0821 Florida Statutes:

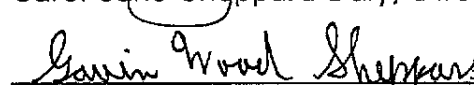
**RESOLVED**, that the Board of Directors hereby recommends to the Shareholder that the Corporation be dissolved as of Oct 23<sup>rd</sup>, 1998. Furthermore, the sole Shareholder hereby adopts such recommendation to dissolve the Corporation.

**FURTHER RESOLVED**, that the Corporation shall take the necessary steps to dissolve as of Oct 23<sup>rd</sup>, 1998 and shall distribute all of the property and assets of the Corporation, which remain after payment of all its debts, obligations and liabilities, to 834701 Ontario Limited, the Corporation's sole shareholder.

**FURTHER RESOLVED**, that the officers and directors of the Corporation are hereby authorized and directed to take any and all action necessary to effectuate the foregoing resolution.

DATED: Oct 23<sup>rd</sup>, 1998

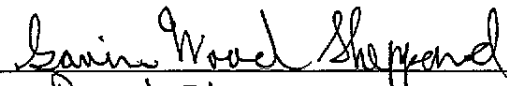
  
Carol Jane Sheppard-Daly, Director

  
Gavin Wood Sheppard, Director

*Vertical stamp: SECRETARY OF STATE, FLORIDA, 98 NOV 19 PM 2:29*

*Large diagonal stamp: FILED*

834701 ONTARIO LIMITED, Shareholder

By:   
Its: President