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Carrión & Guzmán, P.A.

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Fax.: (407) 944-9957

July 15, 2002

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

SUBJECT: Articles of Dissolution

INTERNATIONAL GOLF ASSOCIATION, INC.

Dear Sir/Madam:

Enclosed hereto please find an original and one (1) copy of the Articles of Dissolution of International Golf Association, Inc., and a check payable to the Department of State in the amount of \$35.00 for the following fees:

Filing Fee Articles of Dissolution

\$35.00

Total

\$ 35.00

Thank you for your assistance in this matter and should you have any questions do not hesitate to contact me.

Very truly yours,

CARRION & GUZMAN, P.A.

Julio R.Carrion, Esquire

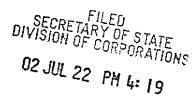
Enclosure

DOC, EXAM_

Neesa AUTHORIZATION BY PHONE TO CORRECT Date of Incorporation

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INTERNATIONAL GOLF ASSOCIATION, INC. ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, International Golf Association, Inc., a profit corporation submits the following Articles of Dissolution:

FIRST:

The name of the corporation is International Golf Association, Inc.

SECOND:

The filing date of the articles of incorporation was October 2, 2001.

THIRD:

None of the corporation's shares has been issued.

FOURTH:

No debt of the corporation remains unpaid.

FIFTH:

The net assets of the corporation remaining after winding up have been distributed to

the shareholders and shares were not issued.

SIXTH:

The majority of the Directors authorized the Dissolution.

Signed this 15th day of July 2002

avier Palmer, President