

P9200000 8632



February 22, 1999

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Florida Department of State
Division of Corporations
PO Box 6327
Tallahassee, Florida 32314

RE: NMACQ, Inc.
Document Number: P92000008632

Dear Sir/Madame:

Enclosed please find two (2) sets of the Articles of Dissolution with attachments on the above-styled corporation. We have enclosed a check in the amount of \$43.75 which represents the filing fee and the fee to have a certified copy of the Articles returned to my attention at the address noted on this letter.

Should you have any questions, please contact the undersigned at 727/538-5468 ext. 10.

Sincerely,

Elizabeth M. Clements
Legal Administrator

/lk

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99 FEB 24 AM 11:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF DISSOLUTION
FOR
NMACQ, INC.

FILED
99 FEB 24 AM 11:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1403 of the Florida Statutes, the undersigned Florida corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

1. The name of the corporation is NMACQ, INC., a Florida corporation (the "Corporation"), document number P92000008632.
2. The dissolution of the Corporation was authorized by a Joint Corporate Action of the Board of Directors and Shareholders of the Corporation dated January 31, 1999.

These Articles of Dissolution shall be effective as of January 31, 1999.

IN WITNESS WHEREOF, the undersigned, being the President of this Corporation, has executed these Articles of Dissolution as of January 29, 1999.

NMACQ, Inc.



J. Rodney Clark, President

**JOINT CORPORATION ACTION
OF THE BOARD OF DIRECTORS AND SOLE SHAREHOLDER**

The undersigned, being the Directors and the Sole Shareholder of NMACQ, INC., a Florida corporation, (the "Corporation"), hereby waive all formal requirements, including the necessity of holding a formal or informal meeting, and any requirements for notice; and do hereby consent in writing to the adoption of the following resolutions, taking said action in lieu of the meetings of the shareholder and directors pursuant to Sections 607.0821 and 607.0704 of the Florida Business Corporation Act.

RESOLVED, that the Corporation be dissolved and liquidated in accordance with the Plan of Complete Liquidation and Dissolution attached hereto and made a part hereof as Exhibit "A" ("Plan").

RESOLVED, that the president of the Corporation be, and hereby is, authorized, empowered and directed to sell or otherwise liquidate any and all of the properties of the Corporation which in his judgment should be sold or liquidated to facilitate the complete liquidation and dissolution of the Corporation.

RESOLVED, that (unless a decision to abandon the Plan shall be made pursuant to the terms of the Plan) the president of the Corporation be, and hereby is, authorized, empowered and directed to wind up the affairs of the Corporation, pay or provide for its liabilities, and establish a reserve in a reasonable amount to meet known, estimated, unascertained or contingent liabilities and expenses, to the extent such a reserve is deemed necessary or appropriate, or to otherwise provide for creditors as contemplated in the Plan.

RESOLVED, that if a reserve is established to meet claims against the Corporation, the president of the corporation be, and hereby is, directed to distribute any unused balance of such reserve to the shareholder of the Corporation as soon as practicable, but in no event later than thirty days from the effective date of the Plan.

RESOLVED, that the president of the Corporation be, and hereby is, authorized, empowered and directed to distribute all assets of the Corporation, including the proceeds from the sale of any such assets to the sole shareholder of the Corporation in complete liquidation of the Corporation and in cancellation of the shares owned by the sole shareholder.

RESOLVED, that the president of the Corporation is hereby authorized and empowered to prepare and execute Articles of Dissolution and cause the same to be filed in accordance with and pursuant to the Florida Business Corporation Act; and further resolved that the president be, and hereby is, authorized and empowered to execute and deliver all such further instruments, and documents relating thereto, including, without limitations, Department of Treasury Internal Revenue Form 966 and to cause the same to be filed in accordance with the pursuant to the Internal Revenue Code of 1986, as amended.

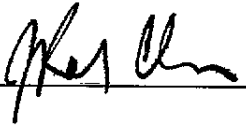
RESOLVED, that the actions in the foregoing resolutions providing for the complete liquidation of the Corporation and the distribution of its assets be completed as soon as practicable, but in no event later than thirty days from the effective date of the Plan.

RESOLVED, that the president of the Corporation be, and hereby is, authorized and directed to pay all such fees and taxes and to do or cause to be done such other acts and things as he may deem necessary or proper in order to carry out the liquidation and dissolution of the Corporation and to fully effectuate the purposes of the foregoing resolutions.

The actions contained herein shall be effective as of the 31st day of January, 1999.

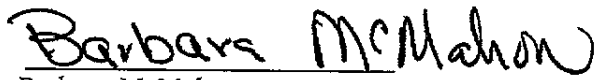
IN WITNESS WHEREOF, the undersigned, has executed this Joint Corporate Action as of the 31st day of January, 1999.

DIRECTORS:



James G. Finn

SHAREHOLDER:



Barbara McMahon

EXHIBIT "A"

PLAN OF COMPLETE LIQUIDATION AND DISSOLUTION
OF
NMACQ, INC.

1. Plan of Liquidation. This Plan of Complete Liquidation and Dissolution ("Plan") is intended to accomplish the dissolution and complete liquidation of NMACQ, INC., a Florida corporation ("Corporation"), through the distribution of all the Corporation's assets to its sole shareholder in complete liquidation of the Corporation pursuant to Section 331 of the Internal Revenue Code. Such liquidation and dissolution shall be accomplished in the manner stated in this Plan.

2. Approval. This Plan shall be considered adopted by the Corporation and in effect on January 31, 1999.

3. Liquidation Period. The "Liquidation Period" shall mean the period beginning with the effective date of this Plan and ending thirty days from the effective date thereof, or, if sooner, on the date all of the assets of the Corporation are distributed to the shareholder as provided herein.

4. Abandonment. Notwithstanding the fact that the Plan has become effective, the president of the Corporation may, in his discretion, without further action abandon this Plan and direct that no further steps shall be taken to carry such Plan into effect.

5. Winding Up of Business. During the Liquidation Period, the Corporation shall continue in business to the extent necessary to pay all liabilities that can be fixed and discharged and to wind up its affairs. During the Liquidation Period, the president is authorized to retain such assets as may be necessary to pay expenses or liabilities and to pay all such known expenses and liabilities that are due and payable.

6. Final Distribution of Assets. On or before the thirtieth day from the effective date hereof, all assets of the Corporation not previously distributed which, in the opinion of the president, are no longer needed for payment of expenses or liabilities of the Corporation, shall be distributed to the shareholder of the Corporation. To the extent that the president determines, at the end of the Liquidation Period, that it would be appropriate to establish a reserve for contingent or unknown liabilities, the president may establish such a reserve within the Corporation or may cause the Corporation to fund a liquidating trust or other entity that will agree to discharge any such obligations that may arise, provided that any funds remaining in said reserve, liquidating trust or other entity on December 31, 1998, shall be distributed to the shareholder of the Corporation.

7. Federal Filing Requirements. Within 30 days following the effective date of this Plan, the president shall file Treasury Department Form 966 with the appropriate office of the Internal Revenue Service, and all required attachments thereto.

8. Closing of Corporation's Books. Upon the final distribution of all the assets of the Corporation, the president shall instruct the Corporation's accountants to close the books of the Corporation and to prepare and timely file all applicable income tax returns on behalf of the Corporation and such other forms as are appropriate.

9. State Filing Requirements. All documents required to be filed with the State of Florida, including the Articles of Dissolution of the Corporation, as required under the provisions of Florida law shall be filed with the Secretary of State for the State of Florida by the president within 30 days following the effective date of this Plan.

10. Authorization of Necessary Acts. The board of directors and the president shall have the power to adopt all resolutions, execute all documents and is authorized, empowered and directed to file all papers and take whatever action is deemed necessary or desirable for the purpose of effecting the complete liquidation and dissolution of the Corporation, and for carrying out the other purposes and intentions of the Plan. The president shall be held harmless by the Corporation for any action under this Plan taken in good faith, and any expense or liability so incurred.

11. Intent. It is intended that this Plan shall be a plan of complete liquidation within the terms of Section 331 of the Internal Revenue Code of 1986, as amended ("Code"). This Plan shall be deemed to authorize such action as, in the opinion of counsel of the Corporation, may be necessary to conform with the provisions of Code Section 331.