FILE NOW: FILING FEE AFTER MAY 1 IS $550.00

PROFIT CORPORATION ANNUAL REPORT 1997

FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State
DIVISION OF CORPORATIONS

DOCUMENT # P93000079619 (1)

1. Corporation Name

MEMORIAL GARDENS OF THE AMERICAS, INC.

Principal Place of Business	Mailing Address
1200 BRICKELL AVENUE SUITE 305 MIAMI FL 33131 US	1200 BRICKELL AVENUE SUITE 305 MIAMI FL 33131-3209 US

3. Date Incorporated or Qualified	3a. Date of Last Report
11/12/1993	03/08/1996

4. FEI Number	Applied For
65-0485148	Not Applicable

5. Certificate of Status Desired [X] $8.75 Additional Fee Required

6. Election Campaign Financing Trust Fund Contribution [ ] $5.00 May Be Added to Fees

8. This corporation has liability for intangible tax under s. 199.032, Florida Statutes [X] Yes [ ] No

2. Principal Place of Business
21
22 Suite, Apt. #, etc.
23 City & State
24 Zip 25 Country

2a. Mailing Address
26
27 Suite, Apt. #, etc.
28 City & State
29 Zip 30 Country

9. Name and Address of Current Registered Agent	10. Name and Address of New Registered Agent
CLINE, HARRY S 400 CLEVELAND ST SUITE 800 CLEARWATER FL 34615	81 Name 82 Street Address (P.O. Box Number is Not Acceptable) 83 84 City FL 85 Zip Code

11. Pursuant to the provisions of Sections 607.0502 and 607.1508, Florida Statutes, the above-named corporation submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida. Such change was authorized by the corporation's board of directors. I hereby accept the appointment as registered agent. I am familiar with, and accept the obligations of, Section 607.0505, Florida Statutes.

SIGNATURE
Signature, typed or printed name of registered agent and title if applicable   (NOTE: Registered Agent signature required when reinstating)   DATE

12. OFFICERS AND DIRECTORS | **13. ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS IN 12**

	12. OFFICERS AND DIRECTORS		13.	ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS IN 12	
TITLE	PD	[ ] DELETE	1.1 TITLE		[X] Change [X] Addition
NAME	FENTON, JAMES P		1.2 NAME		
STREET ADDRESS	~~1983 NW 88TH COURT SUIT E301~~		1.3 STREET ADDRESS	1200 Brickell Ave., #305	
CITY-ST-ZIP	MIAMI FL		1.4 CITY-ST-ZIP	Miami, FL 33131	
TITLE	S	[ ] DELETE	2.1 TITLE		[X] Change [X] Addition
NAME	~~POWELL JR, JEFFERSON NORM~~		2.2 NAME	Powell, Jr., Jefferson Norman	
STREET ADDRESS	1200 BRICKELL AVE STE 305		2.3 STREET ADDRESS		
CITY-ST-ZIP	MIAMI FL		2.4 CITY-ST-ZIP	33131	
TITLE		[ ] DELETE	3.1 TITLE		[ ] Change [ ] Addition
NAME			3.2 NAME		
STREET ADDRESS			3.3 STREET ADDRESS		
CITY-ST-ZIP			3.4 CITY-ST-ZIP		
TITLE		[ ] DELETE	4.1 TITLE		[ ] Change [ ] Addition
NAME			4.2 NAME		
STREET ADDRESS			4.3 STREET ADDRESS		
CITY-ST-ZIP			4.4 CITY-ST-ZIP		
TITLE		[ ] DELETE	5.1 TITLE		[ ] Change [ ] Addition
NAME			5.2 NAME		
STREET ADDRESS			5.3 STREET ADDRESS		
CITY-ST-ZIP			5.4 CITY-ST-ZIP		
TITLE		[ ] DELETE	6.1 TITLE		[ ] Change [ ] Addition
NAME			6.2 NAME		
STREET ADDRESS			6.3 STREET ADDRESS		
CITY-ST-ZIP			6.4 CITY-ST-ZIP		

CR2E034 (9/96)

14. I do hereby certify that the information supplied with this filing does not qualify for the exemption stated in Section 119.07(3)(i), Florida Statutes. I further certify that the information indicated on this annual report or supplemental annual report is true and accurate and that my signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears in Block 12 or Block 13, if changed, or on an attachment with an address.

SIGNATURE: _(signature)_   Jefferson Norman Powell, Jr. 2/27/97
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR Secretary   Date   (305) 373-6930