

EVE WAGNER ROSEN, P.A.

ATTORNEY AT LAW
NORTHMARK BUILDING, SUITE 101
33 N.E. 2ND STREET
FORT LAUDERDALE, FLORIDA 33301

TELEPHONE (954) 462-8000
TELECOPIER (954) 462-4300

P95000042592

July 10, 1997

Secretary of State
Post Office Box 6327
Tallahassee, FL 32314

Re: Articles of Dissolution of J-Gan Enterprises, Inc.

Dear Sir/Madam:

Please find enclosed herewith, the following documents with regard to the above matter:

1. An Original and one copy of Articles of Dissolution for the referenced corporation;
2. An original and one copy of the Written Consent of the Shareholders; and
3. Check to your order in the sum of \$35.00.

Kindly file same and send a stamped copy for my file.

Thank you for any and all courtesies extended herein.

Very truly yours,

EVE WAGNER ROSEN, P.A.

Claudia Jordan
Claudia Jordan
Legal Assistant

enc.

600002236896-7
-07/14/97--01041-010
*****35.00 *****35.00

valid
97 JUL 14 PM 12:13
FILED
SECRETARY OF STATE
DIVISION OF CORPORATION

JUL 16 1997

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 JUL 14 PM 12:13

**ARTICLES OF DISSOLUTION OF
J-GAN ENTERPRISES, INC.**

The undersigned Corporation adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

1. The name of the Corporation is **J-GAN ENTERPRISES, INC.**

2. The names and respective addresses of the officers of the Corporation are as follows: James Gaynor, 2 Breakers Row, #N-31, Palm Beach, Florida 33480.

3. The names and the addresses of the directors of the Corporation are as follows: James Gaynor, 2 Breakers Row, #N-31, Palm Beach, Florida 33480.

4. All liabilities and obligations of the Corporation remaining after the payment of all debts, obligations and liabilities of the Corporation, have been distributed among the Shareholders in accordance with their respective rights and interests.

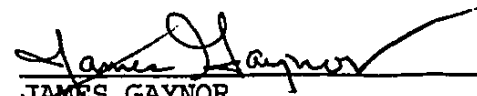
6. There are no actions pending against the Corporation in any Court.

7. The Corporation elects to dissolve by unanimous written consent of its Shareholders and such written consent has been signed by all Shareholders of the corporation. A copy of such written consent is attached to these Articles.

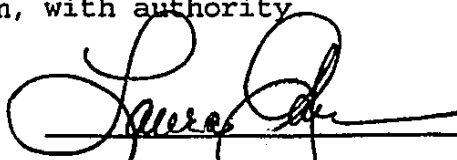
8. The date of Dissolution of the corporation is June 20, 1997.

DATED this 7th day of July, 1997.

THE UNDERSIGNED, does make and file these Articles of
Dissolution, hereby declaring and certifying that the facts herein
stated are true.


JAMES GAYNOR,
President

I HEREBY CERTIFY that on this 17th day of July,
1997, before me, a Notary Public duly authorized in the State and
County aforesaid to take acknowledgments, personally appeared JAMES
GAYNOR, president of J-GAN ENTERPRISES, INC., personally known to
me to be the person described in the foregoing Articles of
Dissolution, and he acknowledged before me that he executed said
Articles of Dissolution, with authority


NOTARY PUBLIC, STATE OF New York
Print Name: LAURA GARRISON

My commission expires: 10/31/99

LAURA GARRISON
NOTARY PUBLIC STATE OF NEW YORK
NUMBER 4816255
QUALIFIED IN ROCKLAND COUNTY
COMMISSION EXPIRES 10/31/99

WRITTEN CONSENT OF THE SHAREHOLDERS

J-GAN ENTERPRISES, INC.

The undersigned, being all of the sole Shareholder of J-GAN ENTERPRISES, INC., a Florida corporation, does hereby ratify and adopt the following resolutions:

RESOLVED, that the undersigned, pursuant to Florida Statutes, Section 607.0704 and Section 607.1402, agrees to the dissolution of the corporation effective upon the execution of the Articles of Dissolution.

RESOLVED, the proper officers of this corporation be, and they hereby are, authorized and directed to take such further action as may be necessary or appropriate to dissolve and wind-up the affairs of the corporation.

Dated as of the 1st of July, 1997.

By

James Gaynor
JAMES GAYNOR/Shareholder