THE UNITED STATES

CORPORATION ACCOUNT NO. :

072100000032

REFERENCE

030671

7169514

AUTHORIZATION

\$ 35.00 COST LIMIT

ORDER DATE: November 12, 1998

ORDER TIME :

9:46 AM

ORDER NO. :

030671-005

CUSTOMER NO:

7169514

700002686937

CUSTOMER: Ms. Anna K. Volk

Kinney & Associates, Inc.

Riverfront Professional Towers

500 Federal Street Troy, NY 12180

DOMESTIC FILINGS

NAME: KINNEY AND ASSOCIATES, INC.

XX___ ARTICLES OF DISSOLUTION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

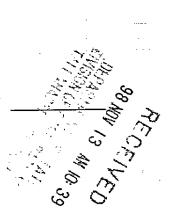
CERTIFIED COPY

PLAIN STAMPED COPY

CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jeanine Reynolds

EXAMINER'S INITIALS:



ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following control of dissolution:	
FIRST:	The name of the corporation is: Kinney and Associates, Inc.
SECOND:	The articles of incorporation were filed on: October 23, 1995
THIRD:	(CHECK ONE)
	None of the corporation's shares have been issued.
	The corporation has not commenced business.
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, if shares were issued.
SIXTH:	Adoption of Dissolution (CHECK ONE)
	A majority of the incorporators authorized the dissolution.
	A majority of the directors authorized the dissolution.
Signed this day of November, 19 98	
Signature Out M. King II. (By the chairman or vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)	
	Diane M. Kinney (Typed or printed name) President
	President (Title)