

SHAPO, FREEDMAN & FLETCHER, P.A.

FIRST UNION FINANCIAL CENTER

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HOWARD ALLEN COHEN

August 14, 1997

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153590 LEGAL

VIA FEDERAL EXPRESS

Division of Corporations
Department of State
409 East Gaines Street
Tallahassee, FL 32399

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Re: REEL DEAL YACHTS, INC.

Dear Sir or Madam:

Enclosed for filing are the following documents:

1. Articles of Dissolution of Reel Deal Yachts, Inc., executed by Randy A. Edwards, the president and chairman of that company as it now exists, together with the check of Reel Deal, Inc., payable to Florida Secretary of State in the sum of \$96.25 to pay for both the filing of the dissolution, and issuance of a certificate of status and a certified copy of the Articles of Dissolution.
2. Affidavit of Consent to Filing of Articles of Incorporation of Reel Deal Yachts, Inc., which has been executed by Mr. Edwards as chairman and president of the corporation being dissolved.
3. Articles of Incorporation of Reel Deal Yachts, Inc., which are being filed pursuant to the consent given to our client by Mr. Edwards in the document described in Paragraph 2 above, together with the check of Reel Deal, Inc., payable to your office in the sum of \$131.25 to pay for both the filing of the new Articles, and issuance of a certificate of status and a certified copy of the Articles of Incorporation.

Please return the certificates of status and certified copies to us; a self-addressed, stamped envelope is provided for your convenience.

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DIVISION OF CORPORATIONS
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

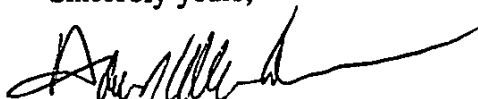
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If you have any questions or comments, please do not hesitate to contact us.
Thank you for your cooperation.

Sincerely yours,



HOWARD ALLEN COHEN

HAC:gg
Enclosures

cc: Mr. Marcos Morjain
Mr. Paul Gilner
Ronald A. Shapo, Esq.

APPROVED
AND
FILED
97 AUG 15 PM 1:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION REEL DEAL YACHTS, INC.

Pursuant to section 607.1403, Florida Statutes, the undersigned corporation submits the following articles of dissolution:

1. The name of the corporation is Reel Deal Yachts, Inc.
2. The date of dissolution was authorized: July 22, 1997.
3. Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval. Voting by voting groups was not required.

SIGNED this 22 day of July, 1997.

REEL DEAL YACHTS, INC. Florida
corporation

By: Randy A. Edwards
Randy A. Edwards, as Chairman and
President

APPROVED
AND
FILED
JUL 15 PM 1:00
TALLAHASSEE, FLORIDA
SECRETARY OF STATE