8750 Perimeter Park Boulevard Jacksonville, Florida 32216-6347 Phone 904/928-1040 FAX 904/928-0939

February 14, 2000

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

SUBJECT: THE IRWIN GROUP, INC.

Enclosed is an original and one (1) copy of Articles of Dissolution and a check in the amount of \$35.00 to cover the filing fee.

Thank you in advance for the expedient processing of these Articles of Dissolution.

Sincerely,

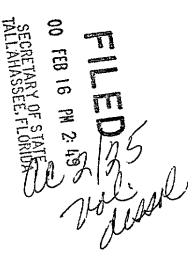
960000205

Nicholas T. Simonic

Certified Public Accountant

NTS/gs enclosures

900003137749--3 -02/16/00--01081--013 *****35.00 ******35.00



ARTICLES OF DISSOLUTION

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

FIRST: The name of the Corporation is: THE IRWIN GROUP, INC.

SECOND: The date dissolution was authorized: DECEMBER 31, 1999

THIRD: Adoption of Dissolution

Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed this 9th day of February, 2000.

THE IRWIN GROUP, INC.

By: Clauce Jamen

CLARICE IRWIN

President

OO FEB 16 PH 2: 49
SECRETARY OF STATE
AFFICATION