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4/28/97

FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS

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FROM: FOLEY & LARDNER

ACCT#: 072720000061

CONTACT: KAREN PETERSON

PHONE: (904) 359-2000

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NAME: IMC ACQUISITION, INC.

AUDIT NUMBER.....H97000006856

DOC TYPE.....DISSOLUTION

CERT. OF STATUS..0

CERT. COPIES.....1

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**ARTICLES OF DISSOLUTION
OF
IMC ACQUISITION, INC.**

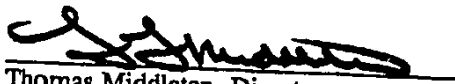
Pursuant to the provisions of Section 607.1402 of the Florida Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving this Corporation:

1. The name of this Corporation is IMC Acquisition, Inc.
2. The Corporation's Articles of Incorporation were filed with the Florida Department of State on May 14, 1996.
3. None of the Corporation's shares have been issued and the Corporation has not commenced business.
4. No debt of the Corporation remains unpaid.
5. The dissolution of the corporation was unanimously approved by the Directors of the Corporation on the 25th day of April, 1997.

Dated this 25th day of April, 1997.



George Nicholas, Director



Thomas Middleton, Director

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Prepared by: Linda Y. Kelso, Fla. Bar No. 298662
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904/359-2000
Fax Audit No. H97000006856