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FRIEDMAN, ROSENWASSER & GOLDBAUM

A PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW
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TELEPHONE (561) 395-5511

June 12, 2003

TELEFAX (561) 368-9274

Corporate Records Bureau Division of Corporations Department of State P.O. Box 6327 Tallahassee, Florida 32314

Re:

Articles of Dissolution - Jal Media Enterprises, Inc.

Our File: 5279.1000

To Whom It May Concern:

I enclose an original and a duplicate of the Articles of Dissolution regarding the above-referenced company. The original is to be filed in your office and the copy certified and returned to this office in the self-addressed stamped envelope provided herein. Also, I enclose a check in the amount of \$43.75 representing the filing fees.

If you have any questions, please do not hesitate to contact our office.

very truly yours

Hene Ratner, Legal Assistant

cc: Ronald N. Rosenwasser

Enclosures

5279\Ltr-SOS-ArticlesDissolution.doc 06.12.2003 09:00\06.12.2003 09:00

ARTICLES OF DISSOLUTION JAL MEDIA ENTERPRISES, INC.

In accordance with 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution.

- The name of the corporation is JAL MEDIA ENTERPRISES, INC.
 Dissolution was authorized on May 10, 2003.
- 3. Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

Signed on May 10, 2003.

(signature)

JEFFREY LICHTENSTEIN

Title: President