

P97000001217

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Mark N. Wladis

ALSO ADMITTED IN FLORIDA

November 10, 1998

Secretary of State
Division of Corporation
P.O. Box 6327
Tallahassee, FL 32314

Certified Mail

000002687490--9
-11/13/98--01092--002
*****35.00 *****35.00

Re: Five-Star Leasing, Inc.
P97000001217

000002687490--9
-11/13/98--01092--003
*****8.75 *****8.75

Dear Sir/Madam:

We are the attorneys for Five-Star Leasing, Inc., a Florida Corporation and enclose the following documents in regards to their dissolution:

1. Certificate of Dissolution of Five-Star Leasing, Inc.;
2. Secretary's Certificate;
3. Check in the amount of \$35.00 for the dissolution filing fee; and
4. Check in the amount of \$8.75.

Should you have any questions or comments, please do not hesitate to contact me at (315)422-1311 and my mailing address is:

Mark N. Wladis, Esq.
Melvin & Melvin, LLP
217 South Salina Street
Syracuse, New York 13202

Very truly yours,
MELVIN & MELVIN, LLP


Mark N. Wladis

MNW/cam
Enclosures
cc: Sheldon Kruth, CPA

FILED
NOV 13 PM 4:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
TLL NOV 17 1998
VJL

CERTIFICATE OF DISSOLUTION
OF
FIVE STAR LEASING, INC.

FILED
98 NOV 13 PM 4:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, Lionel Gilels and Steven M. Weiss being all of the shareholders of all outstanding shares of Five Star Leasing, Inc. (the "Corporation") entitled to vote on dissolution of the Corporation, do hereby certify and set forth:

1. The name of this Corporation is: Five Star Leasing, Inc.
2. The Articles of Incorporation of Five Star Leasing, Inc. was filed by the Department of State on January 6, 1997 and assigned document number P97000001217.
3. Five Star Leasing, Inc. elects to dissolve; and
4. The dissolution was authorized by a resolution adopted by the holder of record of all of the outstanding shares of Five Star Leasing, Inc. entitled to vote thereon.

IN WITNESS WHEREOF, the undersigned has signed this certificate this 30 day of October, 1998.

FIVE STAR LEASING, INC.

By: 

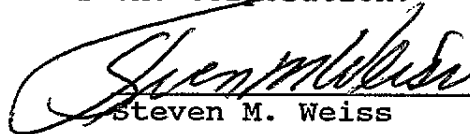
Lionel Gilels

By: 

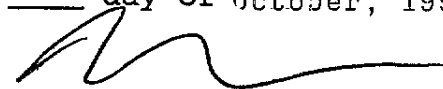
Steven M. Weiss

STATE OF NEW YORK)
COUNTY OF ONONDAGA) SS.:

STEVEN M. WEISS, being duly sworn, deposes and says that deponent is a President of Five Star Leasing, Inc., the corporation named in the within certificate; that deponent has read the foregoing and knows the contents thereof; and that the same is true to deponent's own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters, deponent believes it to be true. This verification is made by deponent because Five Star Leasing, Inc., is a corporation. Deponent is a President. The grounds of deponent's belief as to all matters not stated upon deponent's knowledge are as follows: The books and records of the Corporation.


Steven M. Weiss

Sworn to before me this
30 day of October, 1998.

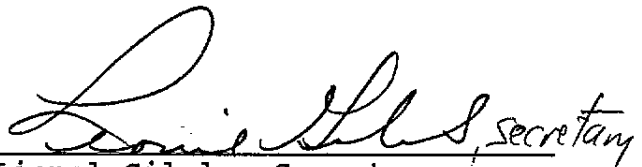


Notary Public

MARK N. WLADIS
Notary Public in the State of New York
Qualified in Onondaga County No. 4972571
My Commission Expires October 1, 2000

SECRETARY'S CERTIFICATE

The undersigned, being the secretary of Five Star Leasing, Inc. (hereinafter the "Corporation"), hereby certifies that attached hereto is a true and complete copy of resolutions adopted by unanimous written consent of all of the Shareholders and all of the Directors of Five Star Leasing, Inc. and that such resolutions have not been amended and are now in full force and effect as set forth.


Lionel Gilels, Secretary

Dated: Syracuse, New York
October 30, 1998

STATE OF NEW YORK)
COUNTY OF ONONDAGA) SS.:

LIONEL GILELS, being duly sworn, deposes and says that deponent is the a Shareholder, Director and Officer of Five Star Leasing, Inc., the corporation named in the within certificate; that deponent has read the foregoing and knows the contents thereof; and that the same is true to deponent's own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters, deponent believes it to be true. This verification is made by deponent because Five Star Leasing, Inc., is a corporation. Deponent is an officer thereof, to wit, its Secretary/Treasurer. The grounds of deponent's belief as to all matters not stated upon deponent's knowledge are as follows: The books and records of the Corporation.


Lionel Gilels

Sworn to before me this
30 day of October, 1998.



Notary Public

MARK N. WLADIS
Notary Public in the State of New York
Qualified in Onondaga County No. 4972571
My Commission Expires October 1, 1999.
2000