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December 30, 1998

Corporate Records Bureau
Division of Corporations
P. O. Box 6327
Tallahassee, Florida 32301

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-01/04/99--01129--003
*****43.75 *****43.75

Re: International Estate Management, Inc.

Dear Sir or Madam:

Enclosed please find Articles of Dissolution of International Estate Management together with a check for filing and a certified copy, when available. Also enclosed is a copy of the Articles.

Sincerely yours,

Martin V. Katz

MVK:tcs

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF DISSOLUTION
OF
INTERNATIONAL ESTATE MANAGEMENT, INC.

Pursuant to the provisions of Section 607.1403 of the Florida Statutes, these Articles of Dissolution provide that:

ARTICLE I — NAME

The name of the Corporation is International Estate Management, Inc. (the "Corporation").

ARTICLE II — DATE DISSOLUTION AUTHORIZED

The dissolution was authorized by the Corporation's shareholders on November 15, 1998.

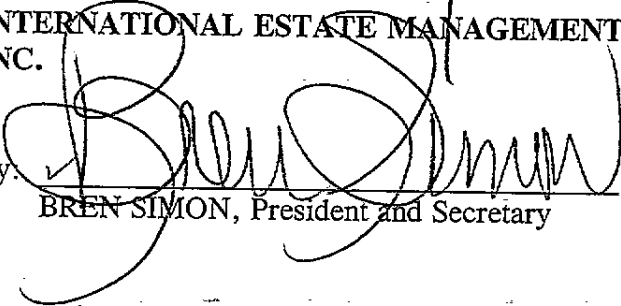
ARTICLE III — SHAREHOLDER APPROVAL

The dissolution was approved by all of the Corporation's shareholders, which is sufficient for dissolution of the Corporation.

IN WITNESS WHEREOF, these Articles of Dissolution have been executed on behalf of the Corporation by its duly authorized officers on November 15, 1998.

**INTERNATIONAL ESTATE MANAGEMENT,
INC.**

By: ✓


BREN SIMON, President and Secretary

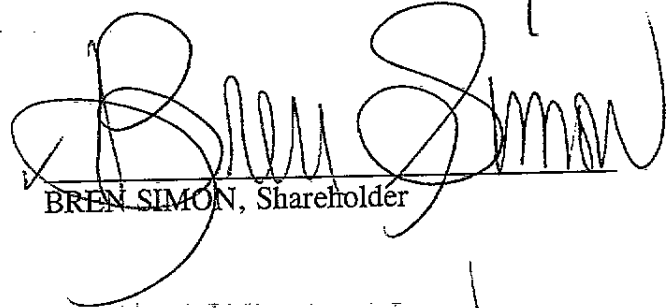
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATEMENT OF INTENT TO DISSOLVE
INTERNATIONAL ESTATE MANAGEMENT, INC.

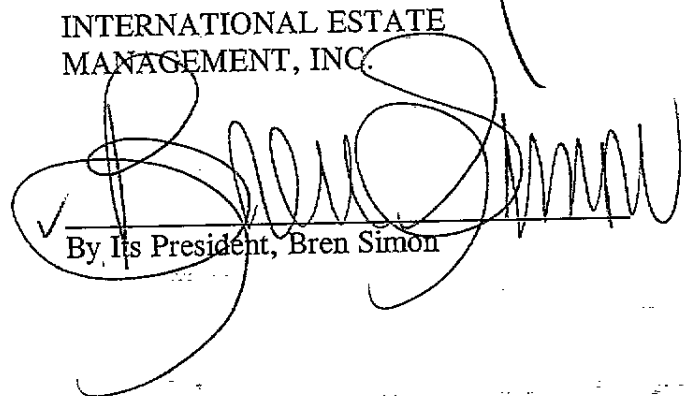
BY WRITTEN CONSENT OF THE SHAREHOLDERS

Pursuant to the provisions of Section 607.1402(6) of the Florida Statutes, the undersigned Corporation submits the following statement of intent to dissolve the Corporation upon written consent of its shareholders:

1. The name of the Corporation is International Estate Management, Inc.
2. The shareholders of the Corporation hereby authorize the dissolution of the Corporation, acting in accordance with Section 607.0704.


BREN SIMON, Shareholder

Dated: November 15, 1998

INTERNATIONAL ESTATE
MANAGEMENT, INC.

By Its President, Bren Simon