P97000079344 FIELDSTONE LESTER SHEAR & DENBERG

ATTORNEYS & COUNSELORS AT LAW

RONALD FIELDSTONE, P.A. PAUL A. LESTER, P.A. DAVID SHEAR, P.A. MICHAEL B. DENBERG, P.A.

KENNETH R. DREYFUSS STEVEN W. HELLER*

*ADMITTED IN NEW YORK AND NEW JERSEY ONLY SUNTRUST PLAZA
SUITE 601
201 ALHAMBRA CIRCLE
CORAL GABLES, FLORIDA 33134
TELEPHONE 305.357.1001
FACSIMILE 305.357.1002
E-MAIL: LEE@flsdiaw.com

OF COUNSEL:

ROBERT E. DADY, P.A. LEE J. OSIASON, P.A.**

**LL.M. TAXATION & FLORIDA BAR BOARD CERTIFIED IN TAXATION

November 27, 2001

FEDERAL EXPRESS

Secretary of State Corporate Division 409 East Gaines Street Tallahassee, Florida 32314 000004701070--7 -11/30/01--01081--011 *****43.75 *****43.75

Re: Salvage Air, Inc. and subsidiaries

Dear Sir or Madam:

I am enclosing herewith the following Articles of Merger and Articles of Dissolution for corporations that are subsidiaries of the referenced corporation:

- 1. Articles of Merger of D&J Exploration, Inc., Danny Marine, Inc., Moby Ruth, Inc.
- 2. Articles of Merger of Vesla, Inc., J&D Towing III, Inc., Moby II, Inc.
- 3. Articles of Dissolution of D&J MARINE, INC.
- 4. Articles of Dissolution of D&J TOWING, INC.
- 5. Articles of Dissolution of HURRICANE TOWING, INC.

Please note that we seek a November 30, 2001 effective date for the Articles of Merger.

Separate checks are enclosed payable to the Florida Secretary of State for the following filing fees:

1. Articles of Merger D&J Exploration, Inc., Danny Marine, Inc. & Moby Ruth, Inc.

 1 Filing fee
 \$ 105.00

 2 Certified copies
 17.50

 Total
 \$ 122.50

2. Articles of Merger Vesla, Inc., J&D Towing III, Inc. & Moby II, Inc.

 1 Filing fee
 \$ 105.00

 2 Certified copies
 - 17.50

 Total
 \$ 122.50

3. Articles of Dissolution of D&J MARINE, INC.

 1 Filing fee
 \$ 35.00

 1 Certified copy
 8.75

 Total
 \$ 43.75

FILED

01 NOV 30 M ID: 02

SECRETABY OF STATE CALLAHASSEE, FLURIDA

DEC 6 2001

Page 2 November 27, 2001

4. Articles of Dissolution of D&J TOWING, INC.

l Filing fee	\$	35.00
1 Certified copy	_	8.75
Total	\$	43.75

5. Articles of Dissolution of HURRICANE TOWING, INC.

1 Filing fee	\$ 35.00
1 Certified copy	 8.75
Total	\$ 43.75

If you should have any questions please call me at my direct line (305) 357-5774 or my cellular phone (305) 978-7980.

Sincerely

Lee L Osiason

LJO\jc Enclosures C\MyFiles\letterhead2,wpd



HURRICANE TOWING, INC. ARTICLES OF DISSOLUTION

HURRICANE TOWING, INC., a Florida corporation, executes the following articles of dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST:

The name of the corporation is HURRICANE TOWING, INC. (the

"company").

SECOND:

The shareholders of the company approved the dissolution of the company

on November 27, 2001.

THIRD:

The number of votes cast by the shareholders of the company for dissolution

was sufficient for approval of that action.

In witness whereof the undersigned has set his hand this 27th day of November, 2001.

HURRICANE POYYING, INC.

By: // // JAMES J. GRAFTN, PRESIDENT