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of Counsel
FRED EHRLICH
Member NY Bar

August 24, 1999

Secretary of State Division of Corporations 409 E. Gaines St. Tallahassee, FL 32399 100002972431--6 -08/27/99--01070--022 ****350.00 ******35.00

To Whom it May Concern:

Enclosed please find the Articles of Dissolution for the following companies:

- 1. JP Mortgage of Athens, Inc.
- 2. JP Mortgage of Atlanta, Inc.
- JP Mortgage of Texas, Inc.
- 4. JP Mortgage of West Houston, Inc.
- 5. JP Mortgage of Tampa, Inc.
- 6. JP Mortgage of Palm Beach, Inc.
- 7. JP Mortgage of South Carolina, Inc.
- 8. JP Mortgage of South Miami, Inc.
- JP Mortgage of Charlotte, Inc.
- 10. JP Financial Group U.S.A., Inc.

And also the dissolution fee of \$350.00. Please file at your earliest convenience. Please send confirmation in the enclosed self-addressed envelope.

If you have any questions or if the name is unavailable, please do not hesitate to contact me.

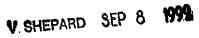
Sincerely,

Richard Ehrlich

cma

Enclosures: As stated

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statues, this Florida profit corporation submits the following articles of dissolution:

FIRST:	The name of the corporation is: JP Mortgage of West Houston, Inc.
SECOND:	The filing date of the articles of incorporation was: February 24, 1997
THIRD:	None of the corporation's shares have been issued.
FOURTH:	No debt of the corporation remains unpaid.
FIFTH:	The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
SIXTH:	Adoption of Dissolution: A majority of the directors authorized the dissolution.
Signed this _	25 Th day of
Signature	Joe Parker
	Tor PAKEN Printed name
_	President