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* ESTATE PLANNING

July 29, 1998

Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32301

FILED
98 AUG -4 PM 4:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RE: Communication Service Systems, Inc., a Florida corporation
Elite Telecom, Inc., a Florida corporation

100002607441--8

-08/04/98--01088--017

123.75 **43.75

Dear Sir/Madam:

We enclose the original and one copy of Articles of Dissolution for Communication Service Systems, Inc. and the original and one copy of Elite Telecom, Inc.'s Application for Registration of Fictitious Name. Also enclosed is Communication Service Systems, Inc.'s letter directing you to transfer the tradename. Please file the articles of dissolution, simultaneously transferring the tradename and filing the fictitious name application.

We also enclose our firm's check in the amount of \$123.75 for the following:

Filing the Articles of Dissolution	\$35.00
Certified copy of Articles of Dissolution	8.75
Filing of Fictitious Name Registration	50.00
Certified copy of Fictitious Name Registration	30.00

Very truly yours,

HUNT, COOK, RIGGS, MEHR & MILLER, P.A.

By:

Betsy Courant

Betsy Courant
Real Estate Paralegal

/bc
encls.

Dissolution
LET 8-5-98


**ARTICLES OF DISSOLUTION
FOR
COMMUNICATION SERVICE SYSTEMS, INC.**

FILED
98 AUG -4 PM 4:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to § 607.1403, Florida Statutes, COMMUNICATION SERVICE SYSTEMS, INC.,
a Florida corporation, submits the following Articles of Dissolution:

1. The name of the corporation is COMMUNICATION SERVICE SYSTEMS, INC.
2. The date dissolution was authorized: July 24, 1998.
3. Dissolution was approved unanimously by the shareholders and directors. The
number of votes cast for dissolution was sufficient for approval.

Signed this 24 day of July, 1998.



Paul L. Walczak, President