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WILLIAM DEKLE DAY
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March 17, 1999

Division of Corporations
Florida Dept. of State
409 E. Gaines St.
"The Old Jail"
Tallahassee, FL 32399

Re: J&M Associates, Inc.
Articles of Dissolution

400002810754--4
-03/18/99--01074--002
*****35.00 *****35.00

Dear Sir or Madam:

Please file the enclosed Articles of Dissolution for J&M Associates, Inc. The necessary filing fee is enclosed.

Please also, if possible, call my office advising when the articles have been filed (toll free: 888-584-3146).

I appreciate your assistance. If you have any questions, please call.

Sincerely,

William Dekle Day

WDD/am

Enclosure

FILED
99 MAR 18 AM 8:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

validis

TU MAR 23 1999

ARTICLES OF DISSOLUTION
OF J&M ASSOCIATES, INC.

FILED
99 MAR 18 AM 8:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of the corporation is J&M ASSOCIATES, INC.

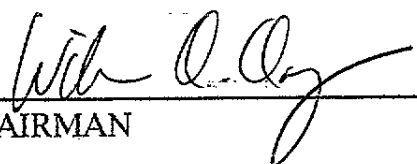
ARTICLE II - DATE OF DISSOLUTION

Dissolution was authorized on February 26, 1999.

ARTICLE III - SHAREHOLDER APPROVAL

The dissolution was approved by the shareholders and the
number cast for dissolution was sufficient for approval.

Approved February 26, 1999:


CHAIRMAN


SECRETARY