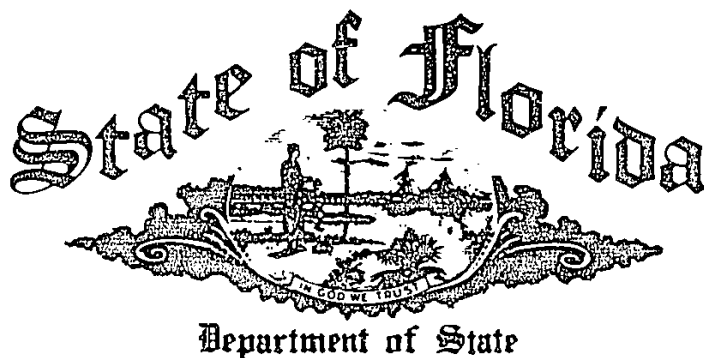




CERTIFICATE OF ADMINISTRATIVE DISSOLUTION

The provisions of section 607.1421 or 617.1421, Florida Statutes, which requires 60 days notice of a proposed dissolution, have been met for PALM BEACH CYPRESS MULCH, INC., a corporation organized under the laws of the State of Florida. This corporation is hereby administratively dissolved as of January 10, 1997 for failure to file the required annual report(s), as required by law.

The document number of this corporation is V20609.

V20609

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capitol, this the
Tenth day of January, 1997



CR2EO22 (2-95)

Sandra B. Northam

Sandra B. Northam
Secretary of State