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February 20, 1997

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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*****35.00 *****35.00

RE: CLACEL CORPORATION

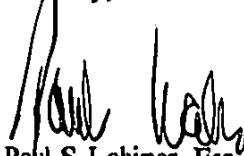
Ladies and Gentlemen:

Enclosed, please find the following for the above-referenced corporation:

1. ARTICLES OF DISSOLUTION BY BOARD OF DIRECTORS AND SHAREHOLDERS (original and one copy); and
2. a check in the amount of \$35.00 to cover the filing fee.

Additionally, enclosed for your convenience, is a self-addressed envelope for the return of the stamped copy. All documents and correspondence are to be directed to my office. Your time and consideration in this matter are greatly appreciated. Should you have any questions, please do not hesitate to call.

Sincerely,


Paul S. Labiner, Esq.

dcc
Enclosures

cc: Elena Barranco

Date	3/3/97
Received by	DOH
Exhibit	DOH
Index	DOH
File	DOH
W.P. Verity	DOH

FILED
97 FEB 24 PM 3:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF DISSOLUTION
BY BOARD OF DIRECTORS AND SHAREHOLDERS**

FILED
97 FEB 24 PM 3:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to FSA § 607.1402, this corporation submits the following articles of dissolution:

1. The name of the corporation is: CLACEL CORPORATION
2. The date of incorporation of the corporation: March 23, 1992
3. The date the dissolution was authorized: December 23, 1996
4. The dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.
5. For tax purposes, these articles will be effective on December 26, 1996.

Date: December 26, 1996



ELENA M. BARRANCO, President