JPM ASSOCIATES, INC.

V45939

January 27, 1997

STATE PAR OF TORREST

State of Florida Divisions of Corporations P.O. Box 6327 Talahassee, FL 32314

400002072324--9 -01/29/97--01049--802 ******35.00 ******35.00

Gentlemen:

Please find enclosed a check in the amount of \$35 along with a signed copy of Articles of Dissolution pursuant to Section 607.1403.

If any additional information is required, you may reach me at my home as follows:

325 Wood Dove Avenue Tarpon Springs, FL 34689 Phone: 813-943-0715

Very truly yours,

James R. Mishko President

Ub Idis

V8 FEB 5 1997

ARTICLES OF DISSOLUTION

97 JAN 29 PH 12: 19

SECRETARY SITUATE
TALLAHASSEE FLORITA

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST:	The name of the corporation is: JPM ASSOC ATES, LIV
SECOND:	The date dissolution was authorized: 12/15/96
THIRD:	Adoption of Dissolution (CHECK ONE)
Diss was	olution was approved by the shareholders. The number of votes cast for dissolution sufficient for approval.
Diss.	olution was approved by vote of the shareholders through voting groups.
T ei	he following statement must be separately provided for each voting group ntitled to vote separately on the plan to dissolve:
The	number of votes cast for dissolution was sufficient for approval by
	(voting group)
Signe	ed this 19 day of JANUARY - , 19 97
Signature _	By the Chairman of Vice Chairman of the Board, President, or other officer)
	James Robert MISHKO (Typed or printed name)
	PRESIDENT
	(1146)