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FILED 30
In the office of the Secretary of State
of the State of California

A

CERTIFICATE OF DISSOLUTION
OF
JVC MUSIC, INC.,
a California corporation

FEB 25 1999

Bill Jones
BILL JONES, Secretary of State

Kuniomi Itabashi, Yoshitaka Kobayashi, Toshiaki Shibuya, Kaname Tajima, Kenji Arakawa, and Katsunori Ueda, and each of them, do hereby certify that:

1. They are all of the directors of JVC Music, Inc., a California corporation.
2. The corporation has been completely wound up.
3. The corporation's known debts and liabilities have been paid as far as its assets permitted.
4. The known assets of the corporation have been distributed to the persons entitled thereto.
5. The election to dissolve was made by the vote of all of the outstanding shares of the corporation.
6. The corporation is dissolved.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this Certificate are true and correct of our own knowledge.

EXECUTED at Tokyo, Japan, as of the 24th day of February, 1999.

Kuniomi Itabashi
KUNIOMI ITABASHI

Yoshitaka Kobayashi
YOSHITAKA KOBAYASHI

Toshiaki Shibuya
TOSHIAKI SHIBUYA

Kaname Tajima
KANAME TAJIMA

Kenji Arakawa
KENJI ARAKAWA

Katsunori Ueda
KATSUNORI UEDA