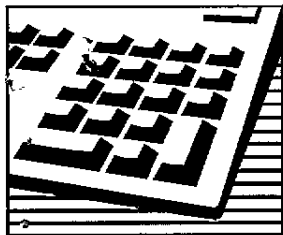


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QTA ASSOCIATES, INC.

QUICKBOOKS • TAX • ACCOUNTING

March 29, 2002

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

Florida Secretary of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

RE: Diversified Merchant Resources Inc.

Dear Sir or Madam:

Enclosed please find an original and one copy of the Articles of Dissolution for the above-referenced corporation, along with our check in the amount of \$35.00.

Please return the stamped copy to my attention. If you have any questions in regard to this matter, please feel free to contact me.

Sincerely,

Angela D. DiCrescenzo, CPA

Enclosures

FILED
02 APR -3 AM 11:29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PS 4/8/02
DISS

ARTICLES OF DISSOLUTION

FILED

02 APR -3 AM 11:29

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

FIRST: The name of the corporation is: Diversified Merchant Resources, Inc.

SECOND: The date dissolution was authorized: Feb 1, 2002

THIRD: Adoption of Dissolution (CHECK ONE)

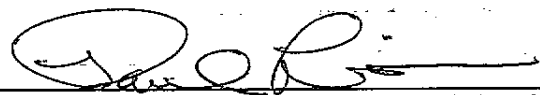
- Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.
- Dissolution was approved by vote of the shareholders through voting groups.

The following statement must be separately provided for each voting group entitled to vote separately on the plan to dissolve:

The number of votes cast for dissolution was sufficient for approval by

_____ (voting group)

Signed this 26th day of MARCH, 2002.

Signature 
(By the Chairman or Vice Chairman of the Board, President, or other officer)

PAUL LEVINE
(Typed or printed name)

CHAIRMAN
(Title)