

CT CORPORATION SYSTEM

310677

111 Eighth Avenue
New York, NY 10011

September 28, 1999

FILED
99 OCT -4 PM 4:22
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RE: CIRCLE FINE ART CORPORATION OF ILLINOIS (IL. DOM.)
SECURITIES AND MANAGEMENT
EVALUTION, INC. (DE. DOM.)
VGC CREIDT CORP. (FL. DOM.)

Secretary of State
Corporate Records Bureau
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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-10/04/99--01006--003
*****35.00 *****35.00

Dear Sir:

We enclose resignation executed in duplicate, by the agent for service of process for each of the above corporations. Also enclosed are 3 checks in the amount of \$35.00 each to cover the required filing fee.

Please acknowledge receipt by signing and returning the enclosed copy of this letter. For your convenience, we enclose a stamped self-addressed envelope.

Very truly yours,

CT CORPORATION SYSTEM

Theresa Alfieri
Theresa Alfieri
Senior Supervisor &
Assistant Secretary

RA reing.

TA:ld
Enclosure

V. SHEPARD OCT 8 1999



Florida Department of State, Jim Smith, Secretary of State

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RESIGNATION OF REGISTERED AGENT

Pursuant to the provisions of sections 607.0502(2) or 607.1509, Florida Statutes, the

undersigned, C T CORPORATION SYSTEM hereby resigns as
(name of registered agent)

Registered Agent for VGC CREDIT CORP.
(name of corporation)

ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA

A copy of this resignation was mailed to the above listed corporation at its last known address.

c/o VGC Holding USA, Inc.
17714 Kingsway Path
Lakeville, MI 55044
Attn: Mark Lindsay

The agency is terminated and the office discontinued on the 31st day after the date on which the statement was filed.


SIGNATURE
ASSISTANT SECRETARY

FEE FOR FILING THIS DOCUMENT:

\$87.50-Active Corporation

\$35.00-Administratively Dissolved Corporation