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681913

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FILED  
APR 28 AM 9:25  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

April 25, 1997

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

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04/28/97 0113--010  
\*\*\*\*35.00 \*\*\*\*35.00

RE: BESMAC HOLDINGS, INC.  
Charter No. 681913

Dear Sir/Madam:


Enclosed herein are Articles of Dissolution, in duplicate, for the above corporation with a copy of the Minutes of the Special Meeting of Shareholders attached. Also enclosed is our check in the amount of \$35.00 to cover the filing fee.

Upon filing of the Articles of Dissolution, please return the duplicate copy to this office with the date of filing stamped thereon.

Should you have any questions or further requirements, please contact me.

Very truly yours,

MARTIN & ROTH, P.A.

  
John P. Martin

V8 MAY 6 1997

JPM:faj  
cc: Mrs. Margaret B. Brown

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ARTICLES OF DISSOLUTION  
OF  
BESMAC HOLDINGS, INC.

**FILED**  
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TALLAHASSEE FLORIDA

The name of this corporation is BESMAC HOLDINGS, INC. (the "Corporation").  
It was organized under the laws of the State of Florida on August 13, 1980.

The Corporation has elected to dissolve pursuant to a special meeting of its shareholders. A true copy of the minutes of the special meeting of the shareholders, the resolution to adopt a plan of corporate liquidation, the waiver of notice, and ratification of the minutes are attached and incorporated by reference as Exhibit A.

IN WITNESS WHEREOF, the undersigned has executed these Articles of  
Dissolution on APRIL 23, 1997, in the City of Willowdale,  
Ontario.

By: Margaret B Brown  
President

COUNTRY OF CANADA  
PROVIDENCE OF ONTARIO

Before me personally appeared MARGARET B. BROWN, known to me and known to me to be the person who executed the foregoing Articles of Dissolution.

[Signature]  
Notary Public  
My commission expires: Lifetime

MINUTES OF THE SPECIAL MEETING  
OF THE SHAREHOLDERS OF  
BESMAC HOLDINGS, INC.

A special meeting of the shareholders of BESMAC HOLDINGS, INC., (the "Corporation"), a Florida corporation, was held at 5 Robinter Drive, Willowdale, Ontario on Wednesday, April 23, 1997, at 9:00 o'clock a.m. pursuant to the waiver of notice attached.

The following shareholders were present, in person or by proxy:

Shareholder	Shares	In Person	By Proxy
Sunflake Holdings, LTD.	100	x	

Margaret B. Brown acted as president and secretary of the meeting. The president declared that all shareholders of record received notice of the special meeting and its purpose, all of the shareholders were present in person, and that all had executed a waiver of notice of the meeting. The president then announced the purpose of the meeting was to consider the dissolution of the Corporation and to adopt a plan of liquidation of the assets of the Corporation.

A discussion ensued and the following resolutions were unanimously adopted by the Board of Directors and shareholders of the Corporation:

WHEREAS, the shareholders, upon recommendation of the directors of the Corporation, have determined that it is advisable and beneficial for the Corporation that it be liquidated and dissolved; and

WHEREAS, the shareholders must and do hereby adopt a plan of liquidation and dissolution of the Corporation;

RESOLVED, that the following plan of liquidation is adopted to assemble and marshall the assets of the Corporation, pay or make adequate provisions for the debts of the Corporation, and apportion the remaining assets among the shareholders according to their respective interests:

1. The Corporation shall be liquidated pursuant to § 331, 334 and 336 of the Internal Revenue Code and § 607.1402 of the Florida Statutes.
2. The Corporation will distribute all of its property and assets no later than July 31, 1997.
3. All liabilities and obligations of the Corporation will be paid or discharged, or adequate provision will be made for them.
4. The officers of the Corporation are authorized to sell or otherwise liquidate all the properties and assets of the Corporation that they deem necessary or advantageous to facilitate the liquidation of the Corporation.
5. The officers of the Corporation are authorized to do any and all things necessary or convenient to carry these resolutions into effect, including, but not limited to, the following:
  - a. executing any and all instruments of conveyance;
  - b. paying all taxes and fees;
  - c. executing all documents required by law to be filed;
  - d. retaining professional advisors; and
  - e. doing all other things necessary or convenient to effect the dissolution of the Corporation.
6. After the provision for, or the payment of, the known debts and liabilities of the Corporation, the officers are authorized and directed to distribute the remaining cash or other assets of the Corporation to the shareholders of record according to the respective rights and interest in exchange for their shares in the Corporation.

There being no further business to come before the meeting, it was, upon motion duly made, seconded, and unanimously carried, adjourned.

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President

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Secretary