Neptune LO2645

December 1,1997

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

500002362915--2 -12/04/97--01069--006 *****35.00 *****35.00

RE: Neptune Management Company, Inc. (FEI No. 22-2999409)

Dear Sir/Madam:

Enclosed for filing please find Articles of Dissolution for the above-captioned Florida corporation and a check in the amount of \$35 to cover the filing fee. I am requesting that the effective dissolution date be **December 30, 1997.**

You may contact me at 305-361-3189 or at the address set forth below with regard to this filing.

Thank you for your attention to this matter.

Very truly yours,

NEPTUNE MANAGEMENT COMPANY, INC.

y marca co . Hanco

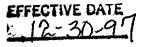
Francisco A. Garcia, Chairman of the Board

EFFECTIVE DATE

97 DEC -4 AN IO 05
SECRETARY OF STATE
TAIL AHASSEE, FLORIDA

Vol. Diss.

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ARTICLES OF DISSOLUTION

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

FIRST: The name of the corporation is NEPTUNE MANAGEMENT COMPANY, INC.

SECOND: Dissolution was authorized by the company's shareholders as set forth in Article THIRD, with an effective date of December 30, 1997.

THIRD: Dissolution was approved by the shareholders on November 26, 1997. The number of votes cast for dissolution was sufficient for approval.

| Signed this 1st day of December, 1997. Signature Manager Hanca |
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| FRANCISCO A. GARCIA |
| CHAIRMAN OF THE BOARD |