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December 22, 2003

Via Certified Mail # 7003-1680-0005-7434-5555

Corporate Records Bureau
Division of Corporations
Secretary of State
Post Office Box 6327
The Capitol
Tallahassee, Florida 32399-0250

RE: Needham Management, Inc.

Dear Sir or Madam:

Enclosed please find an original and one copy of Articles of Dissolution of Needham Management, Inc. for filing with your office. Also, enclosed is our check in the amount of \$35.00 to cover your fee. Please return the certified copy and letter of acknowledgment to my office.

Thank you for your assistance in this matter.

Yours truly,

KAREN O. GAFFNEY, P.A.



Karen O. Gaffney

KOG/pcm
Enclosures
Cc: Needham Management, Inc.

ARTICLES OF DISSOLUTION

OF

NEEDHAM MANAGEMENT, INC.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
2003 DEC 24 PM 12:53

The undersigned constitute the President and Secretary of NEEDHAM MANAGEMENT, INC. and pursuant to the directions of the Board of Directors and shareholders of said corporation, hereby petition the Secretary of State of the State of Florida to dissolve NEEDHAM MANAGEMENT, INC., and in support of said Petition state as follows:

ARTICLE I

NAME OF CORPORATION: The name of the corporation to be dissolved is NEEDHAM MANAGEMENT, INC., 7340 E. Apple Wood Drive, Inverness, FL 34450.

ARTICLE II

The names and respective addresses of the officers and shareholder of the corporation are as follows:

JAY NEEDHAM 7340 E. Apple Wood Drive
Inverness, FL 34450

DONNA NEEDHAM 7340 E. Apple Wood Drive
Inverness, FL 34450

ARTICLE III

The names and addresses of the directors of the corporation are as follows:

JAY NEEDHAM 7340 E. Apple Wood Drive
Inverness, FL 34450

ARTICLE IV

All debts, obligations and liabilities of the corporation have been paid or discharged or adequate provision has been made for payment thereof.

ARTICLE V

There is no remaining property and assets of the corporation and no further property remains for distribution.

ARTICLE VI

There are no actions pending against the corporation in any Court.

ARTICLE VII

Attached hereto are the minutes of a meeting of the officers, directors and members of the corporation approving this voluntary dissolution and the members receiving notice of said meeting constitute all of the Shareholders NEEDHAM MANAGEMENT, INC.



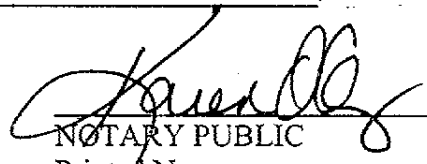
JAY NEEDHAM, Director



DONNA NEEDHAM, Secretary

STATE OF FLORIDA
COUNTY OF CITRUS

The foregoing instrument was acknowledged before me this 14th day of Dec., 2003, by JAY NEEDHAM, Director of NEEDHAM MANAGEMENT, INC., on behalf of the corporation. He is personally known to me or produced as identification _____



NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____
My Commission Number: _____



Karen O. Gaffney
MY COMMISSION # DD038750 EXPIRES
July 24, 2005
BONDED THRU TROY FAIN INSURANCE, INC.

STATE OF FLORIDA
COUNTY OF CITRUS

The foregoing instrument was acknowledged before me this 16th day of Dec, 2003, by DONNA NEEDHAM, Secretary of NEEDHAM MANAGEMENT, INC., on behalf of the corporation. She is personally known to me or produced as identification



NOTARY PUBLIC

Printed Name: _____

My Commission Expires: _____

My Commission Number: _____



Karen O. Gaffney
MY COMMISSION # DDD38750 EXPIRES
July 24, 2005
BONDED THRU TROY FAIN INSURANCE, INC.

**MINUTES OF A SPECIAL MEETING OF
THE BOARD OF DIRECTORS AND SHAREHOLDERS
OF
NEEDHAM MANAGEMENT, INC.**

A Special Meeting of the Board of Directors of NEEDHAM MANAGEMENT, INC. was held on December 20, 2003, at the offices of counsel to the corporation at 5 o'clock P.M.

The President called the meeting to order.

The President then presented the issue of dissolving the corporation and the recommendation of the Board of Directors made a recommendation that the corporation be dissolved. Upon motion duly made, seconded and unanimously approved, it was Resolved that the Board of Directors recommend to the shareholders that the corporation be dissolved. It is further resolved that upon approval of the shareholders that the President and Treasurer of the corporation be directed to execute any and all documents necessary to properly validate such dissolution.

There being no further business to come before the meeting, the meeting was adjourned at 6:00 P.M.

Dated: December 20, 2003.

Secretary


DONNA NEEDHAM