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TRANSMITTAL LETTER

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

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-03/26/02--01008--002
*****52.50 *****52.50

SUBJECT: VM QUALITY SERVICES, CORPORATION
(Proposed Corporate Name Dissolution)

Enclosed please find an original and one (1) copy of the Articles of Dissolution for the above corporation and a check in the amount of \$ 52.50 for filing fee, certified copy of dissolution and a certificate of status.

FROM: Accounting Professionals Group, Inc.
6220 S. Orange Blossom Trail, Suite 142
Orlando, Florida 32809
(407) 856-1906

FILED
02 MAR 25 AM 10:05
CLERK OF STATE
TALLAHASSEE, FLORIDA

PS 4/1/02
DSS

*Articles of Dissolution
By Board of Directors & Shareholders
Of VM Quality Services, Corporation*

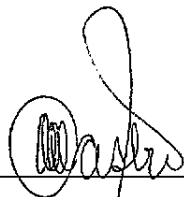
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Pursuant to Section 607.1403, Florida Statutes, this
Florida Profit Corporation submits the following
Articles of Dissolution:*

- 1. The name of the corporation is: V M Quality Services,
Corporation*
- 2. The date of incorporation of the corporation: September 7,
2000.*
- 3. The date the dissolution was authorized: December 31, 2001*
- 4. The dissolution was approved by the shareholders. The
number of votes cast for dissolution was sufficient for
approval*
- 5. These articles will be effective on December 31, 2001.*



*Mariza Castro
President*