P94000074719

1251 Wavefly Drive Daytona Beach, FL 32118-3622 (904) 252-6911 Fax: (904) 252-6911

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SECRETARY OF STATE A

March 26, 1997

Divison of Corporations P.O. Box 6327 Tallahassee FL 32314 **400002128474**--5 -03/31/97--01086--003 ******35.00 ******35.00

Sirs:

The Articles of Dissolution for C-TECH Services, Inc. are enclosed. For any further questions, please use the address and phone number at the top of this letter.

Sincerely

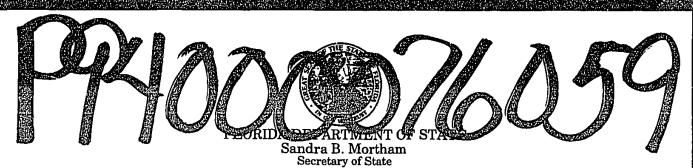
S. Philip Burton

Enclosure

SECRETARION PHZ: 08

ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:	
FIRST:	The name of the corporation is: C-TECH Services, Inc.
SECON	D: The date dissolution was authorized: 31 January 1997
THIRD:	Adoption of Dissolution (CHECK ONE)
S	Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.
	Dissolution was approved by vote of the shareholders through voting groups.
	The following statement must be separately provided for each voting group entitled to vote separately on the plan to dissolve:
	The number of votes cast for dissolution was sufficient for approval by
	(Voting group)
Signatur	Signed this 21st day of March , 1997 (By the Chairman or Vice Chairman of the Board, President or Officer)
	S. Philip Burton (Typed or printed name)
	President (Title)



April 7, 1997

SIMPLY ESPRESSO, INC. 600 S.W. 8TH STREET MIAMI, FL 33130

SUBJECT: SIMPLY ESPRESSO, INC.

Ref. Number: P94000076059

Debit Memo #: 4897-B

This is to inform you that check #3500 in the amount of \$165.00 submitted with the annual report for SIMPLY ESPRESSO, INC. has been returned by your bank because of PAYMENT STOPPED.

We request you remit a cashier's check or money order, referencing the above named debit memo number, in the amount of \$180.00 made payable to the Department of State to cover the unpaid fees and service charge.

Section 607.1421 or 617.1421, Florida Statutes, requires at least 50 day notice of our intent to administratively dissolve or revoke your corporation for failure to file the annual report and pay the filing fee. Consider this your 60 day notice if the payment is not received, your corporation will be administratively dissolved or revoked on or after June 7, 1997 and a reinstatement fee of an additional \$585 will be imposed to reactivate the corporation.

Please send the replacement check to my attention at the address listed below.

If you have any questions concerning the filing of your document, please call (904) 487-6057.

Letter Number: 197A00017268

Pat Bailey Accountant I . Ramon Gomez C.P.A., P.A.

CERTIFIED PUBLIC ACCOUNTANT
782 N.W. LE JEUNE ROAD · SUITE 447 · MIAMI, FLORIDA 33126
TEL.: (305) 447-0400 · FAX: (305) 447-9101

April 18, 1997

Parodot 7-139

Division of Corporations Annual Reports Section P.O. Box 1500 Tallahassee, FL. 32302-1500

RE: IFR Systems Inc. EIN: 65-0538445

Gentlemen:

Enclosed please find a copy of the Annual Report with an incorrect Employer Identification Number (EIN) 65-0530009. In a prior occasion the entity received another (EIN) 65-0538445 which is the correct one.

Thank you for your prompt attention to this matter. If you have any questions, please contact us.

Sincerely,

Ramon Gomez C.P.A.

RG/ao

Momber of: Plovida Institute of Cortified Public . Accountants