

LODEIRO ASSOCIATES INC.

ACCOUNTANTS AND TAX CONSULTANTS

P94000079829

MEMBER

NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS
NATIONAL ASSOCIATION OF ACCOUNTANTS
NATIONAL ASSOCIATION OF CUBAN
ACCOUNTANTS IN EXILE
NATIONAL SOCIETY OF TAX
PROFESSIONALS

SUNSET CENTER OFFICE PARK
10300 SUNSET DRIVE, SUITE 360
MIAMI, FL 33173
(305) 279-9320

April 17, 1997

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

300002149013--8
-04/21/97--01094--009
*****35.00 *****35.00

Gentlemen:

We are enclosing the Resignation of a Director in Videl Auto Sales Corp. together with check for \$35.00 to cover filing fees.

Please send acknowledgements to our attention.

Sincerely,



Jose Lodeiro, MBA
Senior Accountant

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97 APR 21 AM 9:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Office
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RESIGNATION OF DIRECTOR

STATE OF FLORIDA

COUNTY OF DADE

I, Lilena E. Galvez, after being duly sworn, state that to the best of my knowledge, information and belief, and under the penalties of perjury, the following is true and correct:

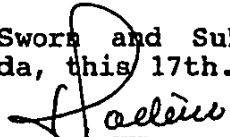
I, Lilena E. Galvez, hereby resign as Director of
Videl Auto Sales Corp. a Florida Corporation,

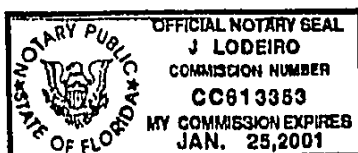
Document No. P94000079829 as of today, April 17th., 1997.

The corporation has been notified of such decision.


Lilena E. Galvez
Director

Sworn and Subscribed before me, at Miami, Dade County,
Florida, this 17th. day of April, 1997.


J. Lodeiro, Notary Public
State of Florida at Large



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA