Fax: 305.714.4340

Berger Singerman

Professional Association

December 8, 1999

*****35.00 *****35.00

brich@bdslaw.com

Secretary of State Division of Corporations 409 East Gaines Street Tallahassee, FL 32399

Ref: GRC America, Inc. Our File No. 5821.001

Gentlemen:

Enclosed herewith please find an original and a copy of the Articles of Dissolution of GRC America, Inc. (the "Articles"); along with check No. 35712, in the amount of \$35.00, representing the filing fee for same.

I am also enclosing a self-addressed stamped envelope for your convenience, in returning a stamped copy of the Articles to the undersigned.

If you have any questions, please feel free to contact me.

Very truly yours,

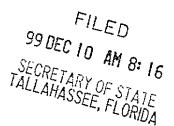
VIS/& SINGERMAN

Brian G. Ric

BGR:rv Enclosures

V. SHEPARD DEC 1 7 1999

ARTICLES OF DISSOLUTION OF G R C AMERICA, INC.



Pursuant to the provisions of Florida Statute §607.1403, GRC America, Inc., a Florida corporation (the "Corporation"), does hereby adopt the following Articles of Dissolution for the purpose of dissolving the Corporation.

- 1. The name of the Corporation is "GRC America, Inc."
- Dissolution was authorized on October 29, 1999.
- Dissolution will be effective upon the filing of these Articles of Dissolution with the Florida Department of State.
- 4. Dissolution was authorized and approved by the shareholders of GRC America, Inc.

IN WITNESS WHEREOF, these Articles of Dissolution have been executed on behalf of the Corporation by its duly authorized officer on Nov. 16, 1999.

GRC AMERICA, INC.

y: Yihad Ibrahim

Its: Sole Director