



THE UNITED STATES  
CORPORATION  
COMPANY

P95000021969

ACCOUNT NO. : 072100000032

REFERENCE : 401897 7119790

AUTHORIZATION

Patricia Pizito

COST LIMIT : \$ 35.00

ORDER DATE : October 6, 1999

ORDER TIME : 3:16 PM

ORDER NO. : 401897-005

CUSTOMER NO: 7119790

CUSTOMER: Ms. Jennifer Borland-miller  
Fine Airlines, Inc.  
Post Office Box 523726

Miami, FL 33152

less

600003009356--5

DOMESTIC FILINGS

NAME: FINE EXPRESS INC.

XX ARTICLES OF DISSOLUTION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

       CERTIFIED COPY  
XX PLAIN STAMPED COPY  
       CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jamela Abaied

EXAMINER'S INITIALS:

RECEIVED  
99 OCT - 7 PM 4:38  
DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA

FILED  
99 OCT - 7 AM 4:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

AB

ARTICLES OF DISSOLUTION

OF

FINE EXPRESS, INC.

FILED  
OCT 1 - 7 AM 4:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Sections 607.1402 and 607.1403 of the Florida Business Corporation Act, Fine Express, Inc., a Florida corporation (the "Corporation") hereby adopts the following Articles of Dissolution and certifies the following information for the purposes of dissolving the Corporation:

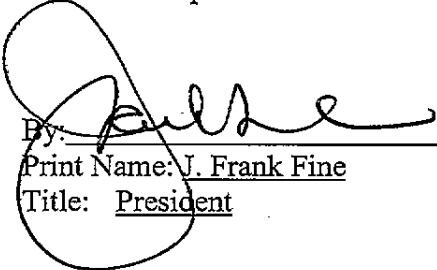
The name of the Corporation filing these Articles of Dissolution is Fine Express, Inc.,

**Document #P95000021969.**

The Corporation elected to dissolve by written consent of its Shareholders, effective as of September 30, 1999, the number of votes cast for dissolution being sufficient for approval, and by unanimous written consent of its Directors, dated as of September 30, 1999.

**IN WITNESS WHEREOF**, the undersigned has executed these Articles of Dissolution on behalf of the Corporation as of the 30<sup>th</sup> day of September, 1999.

FINE EXPRESS, INC.,  
A Florida corporation

By:   
Print Name: J. Frank Fine  
Title: President

**WRITTEN CONSENT  
BY  
THE SHAREHOLDERS  
AND  
THE DIRECTORS  
OF  
FINE EXPRESS, INC.**

**IN LIEU OF SPECIAL MEETING**

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The undersigned, being the Shareholders and the Directors of Fine Express, Inc., a corporation organized and existing under the laws of the State of Florida (the "Corporation"), do hereby agree, consent to, adopt and order the following corporate action effective as of the 30<sup>th</sup> day of September, 1999:

**RESOLVED**, that the Shareholders and the Directors of the Corporation hereby consent to the dissolution and liquidation of the Corporation in accordance with §331 of the Internal Revenue Code of 1986, as amended; and

**RESOLVED**, that the Articles of Dissolution in substantially the form previously presented to the undersigned are hereby approved and accepted and any officer of the Corporation is authorized and directed to cause to be filed with the Florida Department of State said Articles of Dissolution; and

**RESOLVED**, that the Corporation shall liquidate and distribute any and all of its assets of any kind whatsoever to its Shareholders in accordance with their respective rights and interests as soon as practicable, and that such assets be distributed and the dissolution be completed as soon as practicable; and

**RESOLVED**, that any officer of the Corporation be, and hereby is, authorized and directed to execute such assignments and conveyances, and to do and perform such acts as may be necessary or appropriate for the carrying out of the purposes of the foregoing resolutions; and

**RESOLVED**, that any officer of the Corporation is hereby authorized to engage the services of such accountants, appraisers, attorneys and other professionals to provide advice and counsel to the Corporation in connection with any and all matters addressed in the previous resolutions as such officers shall deem necessary or advisable under the circumstances; and it is

**FURTHER RESOLVED**, that any and all actions heretofore or hereinafter taken by the officers of the Corporation in connection with any and all of the matters discussed in the

foregoing resolutions are hereby confirmed and ratified as properly authorized acts of the Corporation.

IN WITNESS WHEREOF, the undersigned Shareholders and Directors have executed  
the foregoing written consent for the purposes of giving consent thereto.

**SHAREHOLDERS:**

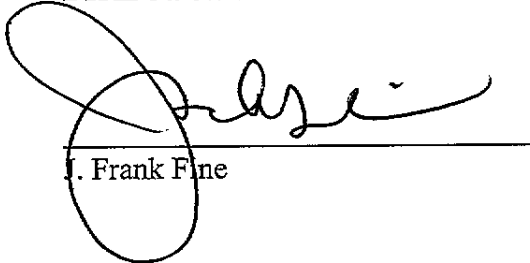
By: 

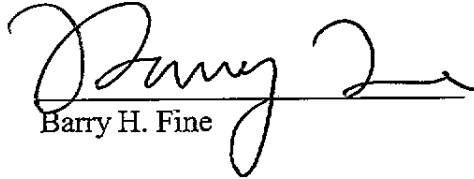
Print Name: J. Frank Fine

By: 

Print Name: Barry H. Fine

**DIRECTORS:**

  
J. Frank Fine

  
Barry H. Fine

**PLAN OF COMPLETE LIQUIDATION AND DISSOLUTION**  
**OF**  
**FINE EXPRESS, INC.**

1. Plan of Liquidation. This Plan of Complete Liquidation and Dissolution ("Plan") is intended to accomplish the complete liquidation and dissolution of Fine Express, Inc., a Florida corporation ("Corporation") through the distribution of all the Corporation's assets to its Shareholders in complete liquidation of the Corporation in accordance with Section 331 of the Internal Revenue Code of 1986, as amended ("Code"). Such liquidation and dissolution shall be accomplished in the manner stated in this Plan.

2. Approval. This Plan will be considered adopted by the Corporation when approved by the Directors, and upon the approval and adoption thereof by the Shareholders of the Corporation.

3. Liquidation Period. The "Liquidation Period" shall mean the period in which the Corporation shall liquidate and distribute any and all of its assets of any kind whatsoever to its Shareholders in accordance with their respective rights and interest. The period in which such assets shall be distributed, and the dissolution, shall be completed as soon as practicable.

4. Abandonment. Upon the approval of the Plan by the Shareholders of the Corporation, the Directors of the Corporation may not, without further action by the Shareholders, abandon this Plan.

5. Winding Up of Business. During the Liquidation Period, the Corporation shall continue its business to the extent necessary to collect accounts receivable, pay liabilities, and otherwise conduct business consistent with the objective of the Corporation to distribute all of its assets to its Shareholders and wind up its affairs.

6. Final Distribution of Assets. Not later than the end of the Liquidation Period, all assets of the Corporation not previously distributed shall be distributed to the Shareholders of the Corporation. In no event shall any amount be retained by the Corporation beyond the end of the Liquidation Period to meet the claims of the Shareholders with respect their shares.

7. Cancellation of Outstanding Shares. Each of the foregoing distributions in complete liquidation shall be solely in exchange for, in complete redemption and cancellation of, and in payment for, all of the outstanding shares of the Corporation. The Shareholders shall surrender their certificates for such shares as determined by the Directors for recording the receipt of distributions prior to the final distribution.

8. Filing. Within 30 days from the date of the adoption of this Plan, any officer of the Corporation shall file with the Treasury Department Form 966 with the appropriate offices of the Internal Revenue Service, together with a certified copy of the resolutions adopting this Plan.

Upon the final distribution of all the assets of the Corporation, any officer of the Corporation shall instruct the Corporation's accountants to close the books of the Corporation and to prepare and timely file a federal income tax return and a state income tax return on behalf of the Corporation, and such other forms as are appropriate.

9. State Filing Requirements. After all of the assets of the Corporation have been distributed in complete redemption of the Shareholders, any officer or Director of the Corporation shall cause to be filed with the Florida Department of State, Division of Corporations, the necessary documents pursuant to the appropriate provisions of Section 607.1402, Florida Statutes, as that statute presently exists or as may be amended, to effect a complete statutory dissolution of the Corporation, and to do such other actions as are required, including filing all necessary documents.

10. Authorization of Necessary Acts. Any officer and/or Director of the Corporation shall have the power to adopt all resolutions and execute all documents, and each is authorized, empowered and directed to file all papers and take whatever action as he or she may deem necessary or desirable for the purpose of effecting the complete liquidation and dissolution of the Corporation, and for carrying out the other purposes and intentions of the Plan, so long as any such action shall not be inconsistent with the provisions of Code Section 331, and the Treasury Regulations issued hereunder. Any officer and Director shall be held harmless by the Corporation for any action under this Plan taken in good faith, and for any expense or liability so incurred.

11. Intent. It is intended that this Plan shall be a plan of complete liquidation within the terms of Code Section 331. This Plan shall be deemed to authorize such action as, in the opinion of counsel, may be necessary to comply with the provisions of Code Section 331.