P95000023627

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September 14, 1999

DEBIT MEMO ANNUAL REPORT DISSOLUTION NOTICE

ANNUAL REPORT: VALUE PLUS ACCEPTANCE CORPORATION, INC.

DEBIT MEMO: 93840-SS

CHECK# 3727



September 15, 1999

VALUE PLUS ACCEPTANCE CORPORATION, INC. 2235 EAST EDGEWOOD DRIVE LAKELAND, FL 33803

SUBJECT: VALUE PLUS ACCEPTANCE CORPORATION, INC.

Debit Memo #: 93840-SS

Document #: P95000023627

Due to your failure to respond to our letter advising you of your returned check and giving you 60 days notice of our intent to dissolve the above corporation, this corporation is now administratively dissolved.

A Certificate of Dissolution is enclosed.

Should you have any questions, please feel free to contact this office at (850) 487-6057.

Sincerely, Pat Bailey Accountant I



CERTIFICATE OF ADMINISTRATIVE DISSOLUTION

The provisions of section 607.1421 or 617.1421, Florida Statutes, which requires 60 days notice of a proposed dissolution, have been met for VALUE PLUS ACCEPTANCE CORPORATION, INC., a corporation organized under the laws of the State of Florida. This corporation is hereby administratively dissolved as of September 15, 1999 for failure to file the required annual report(s), as required by law.

The document number of this corporation is P95000023627.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capitol, this the Fifteenth day of September, 1999



CR2EO22 (1-99)

Katherine Harris Becretary of State