

GUERNICA & GONZALEZ

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

EDUARDO S. GONZALEZ, CPA, MST
EDUARDO A. GUERNICA, CPA, MST

8180 NW 36TH ST., STE. 100
MIAMI, FL 33166-6650
PHONE (305) 477-7447
FAX (305) 592-9699
E-MAIL: ggcpa@bellsouth.net

P96000064053

January 22, 1999

Corporate Specialist
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

re: Value Tech Trading Company
Ref. Number P96000064053

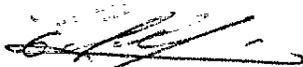
700003150907--1
-02/29/00--01017--017
*****35.00 *****35.00

Dear Ladies & Gentlemen:

Enclosed please find Articles of Dissolution for above mentioned corporation effective December 15, 1999 and a check in the amount of \$35 for processing fees. Should you need further information regarding this issue, please contact our office.

Thanking you in advance for your cooperation in this matter, I remain,

Sincerely,



Eduardo S. Gonzalez

For The Firm:

EG/gbh

enc

FILED
00 FEB 29 PM 11:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Value

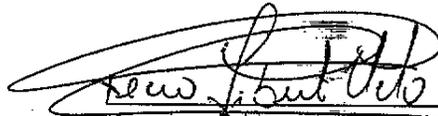
T. LEWIS MAR 9 2000

ARTICLES OF DISSOLUTION
(FS Section 607.1402 and 607.1403)

FILED
00 FEB 29 PM 11:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the corporation is Value Tech Trading Company.
2. The dissolution of this corporation was authorized effective the 15th day of December, 1999.
3. The dissolution was approved by Written Consent under Section 607.0704 by a majority of the shareholders, which number is sufficient for the approval of the dissolution.
4. A copy of the executed Written Consent to Dissolve the Corporation is attached hereto and made part hereof.

DATED this 15th day of December, 1999.



Decio Libertini, President

WRITTEN CONSENT OF STOCKHOLDERS OF
VALUE TECH TRADING COMPANY
IN LIEU OF SPECIAL MEETING OF STOCKHOLDERS
PURSUANT TO SECTIONS 607.0704 AND 607.1402
OF THE FLORIDA GENERAL CORPORATION ACT

In lieu of a meeting to liquidate and dissolve, the undersigned, being the Sole Stockholders of the above named corporation, hereby take the following actions and adopt the following Resolutions by written consent in lieu of a Special Meeting of the Stockholders:

RESOLVED, that the corporation be liquidated in accordance with the provisions of the Internal Revenue Code of 1986, as amended; and

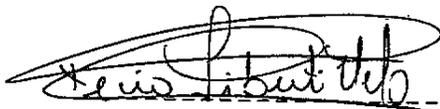
RESOLVED, that in accordance with such plan of liquidation, the officers and directors of the corporation are authorized and directed to:

1. File form 966 within thirty (30) days after the date hereof with the District Director of Internal Revenue Service at Atlanta, Georgia, together with a Copy of this Consent;
2. Liquidate the assets of the corporation and provide for the payment of the outstanding debts of the corporation;
3. Distribute the remaining assets of the corporation in reduction and cancellation of the outstanding stock of the corporation;
4. File a Certificate of Dissolution with the Secretary of State in Tallahassee, Florida; and
5. File all other forms and documents required by the State of Florida and the Federal Government, including all requisite tax returns, as soon as possible after the distribution of the corporate assets; and

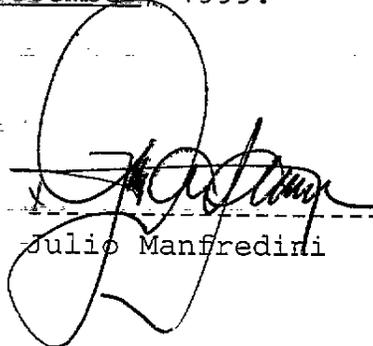
RESOLVED, that all actions taken on behalf of this corporation by the officers and directors in connection with the foregoing determination to liquidate and dissolve the corporation and liquidate and transfer its assets are hereby ratified and confirmed in all aspects.

DATED effective the 15th. day of December, 1999.

Stockholders:



Decio Libertini



Julio Manfredini