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DISSOLUTION

S.P. AMERICAS, INC.

Certificate of Status	0
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**ARTICLES OF DISSOLUTION****OF****S.P. AMERICAS, INC.**

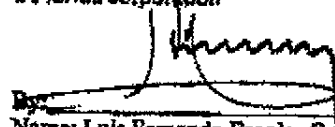
Pursuant to the provisions of Section 607.1402 and 607.1403 of the Florida Business Corporation Act, S.P. AMERICAS, INC., a Florida corporation (the "Corporation") hereby adopts the following Articles of Dissolution and certifies the following information for the purposes of dissolving the Corporation:

1. The name of the Corporation filing these Articles of Dissolution is: S.P. AMERICAS, INC., Document #P97000024732.

2. On December 23, 2003, the Corporation elected to dissolve by written consent of its Sole Shareholder and Directors, the number of votes cast for dissolution being sufficient for approval.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Dissolution on behalf of the Corporation on the 23<sup>rd</sup> day of December, 2003.

S.P. AMERICAS, INC.,  
a Florida corporation

  
By: \_\_\_\_\_  
Name: Luis Fernando Escobar Cuervo  
Title: Director

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