

SMTK EXPEDITE Co. INC.

P97000042513

Florida Department of State
Amendment Section
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

500003030805--S
-11/01/99--01094--018
*****35.00 *****35.00

RE: Dissolution of SMTK Acquisition Corporation

Dear Sir or Madam:

Please be aware that on January 19, 1999 (the "Petition Date"), SmarTalk TeleServices, Inc. and nineteen of its affiliates ("SmarTalk") filed voluntary petitions for relief under Chapter 11 of the United States Code (the "Bankruptcy Code"). These cases are currently pending before the Honorable Mary F. Walrath of the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). Pursuant to an order of the Bankruptcy Court, SmarTalk has also sold and transferred substantially all of its assets and operations to AT&T Corp. as of March 31, 1999. Accordingly, SmarTalk has now ceased operations and is in the process of liquidating its remaining assets.

As an indirect subsidiary of SmarTalk TeleServices, Inc., SMTK Acquisition Corporation is included as a debtor-in-possession in the SmarTalk bankruptcy cases. Because it has ceased all active business operations and is now liquidating, SMTK Acquisition Corporation is filing the attached documents to withdraw and dissolve in the State of Florida. We request that you process these documents as soon as possible and forward the appropriate certifications to me at the address below.

SmarTalk is currently prohibited by applicable law from making payments with respect to any liabilities that relate to SmarTalk's activities prior to the Petition Date. Moreover, the automatic stay under 11 U.S.C. Section 362(a) of the Bankruptcy Code prohibits the imposition of any fines with respect to such alleged liabilities, as well as the commencement or continuation of any proceedings against SmarTalk with respect to its operations prior to the Petition Date.

Furthermore, any claim against SmarTalk must be asserted through the claims allowance process approved by the Bankruptcy Court. I have enclosed for your reference a notice that explains the bar date and claims filing procedures, as well as an approved form of proof of claim, together with instructions.

Please be aware that the bar date for filing proofs of claims has lapsed. Accordingly, with respect to all future claims submitted, SmarTalk reserves all of its rights and defenses to any claim, including its rights to object on the grounds that the claim is untimely filed.

Thank you for your cooperation in this matter. If you have any questions please contact me at (614) 760-9991, ext. 224.

Sincerely,

Merrick L. Tate
Senior Paralegal

Enclosures

MLT/mt

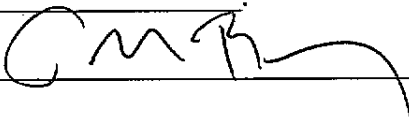
Form Letter 1 - Transmittal Letter

ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this corporation submits the following articles of dissolution:

- FIRST:** The name of the corporation is SMTK Acquisition Corporation
- SECOND:** The articles of incorporation were filed on May 13, 1997
- THIRD:** The corporation has not commenced business.
- FOURTH:** No debt of the corporation remains unpaid, except to the extent otherwise provided in the Company's voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code, currently pending in the United States Bankruptcy Court for the District of Delaware, under case numbers 99-108 through 99-127 (MFW).
- FIFTH:** The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
- SIXTH:** Adoption of Dissolution:
A majority of the directors authorized the dissolution.

Signed this October 25, 1999



Signature

Thaddeus Bereday

(Typed or printed name)

President

(Title)

FILED
NOV 1 11:10:43
CLERK OF COURT
JANUARY 1, 1999