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July 8, 1997

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Glacco Oil Company

Dear Sir/Madam:

We enclose original and one copy of the Articles of
Dissolution of Glacco Oil Company and our \$35.00 check for the
required filing fees.

Very truly yours,

HUNT, COOK, RIGGS, MEHR & MILLER, P.A.

By:

Robert J. Hunt
Robert J. Hunt, Esq.

RJH:DMD
Enc.

cc: Jorge Neuss
German Neuss

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF DISSOLUTION OF
GLACCO OIL COMPANY, INC.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

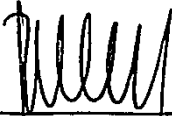
Pursuant to Florida Statutes Section 607.1403, Glacco Oil Company, Inc., a Florida corporation (the "Corporation"), adopts the following articles of dissolution for the purpose of dissolving the Corporation:


1. The name of the corporation is Glacco Oil Company, Inc.
2. Dissolution was authorized on May 5, 1997 by Action By Unanimous Written Consent of the Shareholders and Directors of the Corporation.

Dated: June 30, 1997

GLACCO OIL COMPANY, INC.

By: _____


Jorge J. Neuss, President


German R.J. Neuss, Secretary