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A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

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December 10, 1999

FILED
99 DEC 13 AM 8:39
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

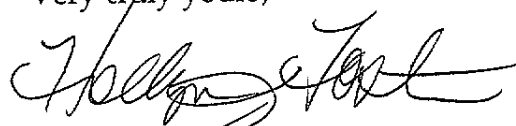
Re: Hirukawa USA Holding Company
FEI Number: 59-3113638
Our File Number: 93-0195-EMB

700003068417--2
-12/13/99--01132--027
*****35.00 *****35.00

Ladies and Gentlemen:

Articles of Dissolution are enclosed for filing together with a check in the amount of \$35.00 for payment of your fees. If there are any questions please call me at the telephone number listed above.

Very truly yours,



Hollyn Foster, CLA
Certified Legal Assistant

:hjf
Enclosures
cc: Saeko M. Hammaker

26/d.s.

V. SHEPARD DEC 21 1999

USA HIRUKAWA HOLDING COMPANY
ARTICLES OF DISSOLUTION

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

USA HIRUKAWA HOLDING COMPANY, a Florida corporation, executes the following articles of dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST: The name of the corporation is **USA HIRUKAWA HOLDING COMPANY** (the "company").

SECOND: The shareholders of the company approved the dissolution of the company on November 5, 1999.

THIRD: The number of votes cast by the shareholders of the company for dissolution was sufficient for approval of that action.

FOURTH: The effective date of these Articles is November 30, 1999.

EXECUTED: November 30, 1999.

**USA HIRUKAWA HOLDING
COMPANY**

By: Nobuyoshi Hirukawa
Nobuyoshi Hirukawa
Its President