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OF COUNSEL
WILLIAM H. FLEECE**
**COURT CERTIFIED MEDIATOR AND
ARBITRATOR (FEDERAL AND STATE)

June 18, 1999

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

FILED
99 JUN 21 AM 11:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: Top Aviation, Inc.

600002910896--D
-06/21/99--01132--007
*****87.50 *****43.75

Gentlemen:

Enclosed please find two originally executed Articles of Dissolution for Top Aviation, Inc., as well as our check in the amount of \$87.50 to cover the cost of dissolving this corporation. Please return to our office a certified copy of this document.

Should you have any questions, please do not hesitate to call my office.

Sue GAVE
AUTHORIZATION BY PHONE TO
CORRECT Print Signature
DATE 6-24-99
DOC. EXAM DMS

Very truly yours,

ZACUR & GRAHAM, P.A.



PETER D. GRAHAM

Diss
6-24-99
DMS

PDG/so

Enclosures

ARTICLES OF DISSOLUTION

OF

TOP AVIATION, INC.

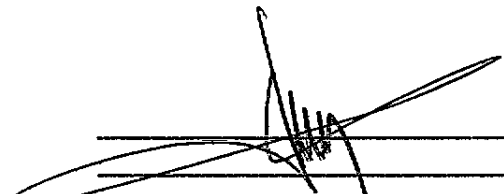
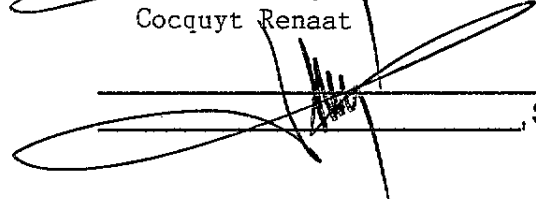
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

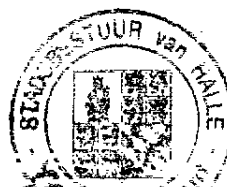
1. The name of the Corporation is TOP AVIATION, INC.
2. The dissolution of this Corporation was authorized unanimously by the directors and shareholders of the Corporation on JUNE 2, 1999.
3. All debts, obligations and liabilities of the Corporation have been paid or discharged or adequate provision has been made therefor.
4. All the remaining property and assets of the Corporation have been distributed among its shareholders in accordance with their respective rights and interests.
5. There are no actions pending against the Corporation in any court.
6. An executed copy of the written consent to dissolve is attached. Such written consent has been signed by all shareholders of the Corporation.

Dated this 2nd day of JUNE, 1999.


_____, President
Cocquyt Renaat

_____, Secretary

GEZIEN VOOR WETTIGING der
handtekening van Cocquyt Renaat
I.K. voorgelegd
Halle, de 02 JUNI 1999
w/De Burgemeester,

De Gemachtigde Beambte
Art 126 N.G.W.



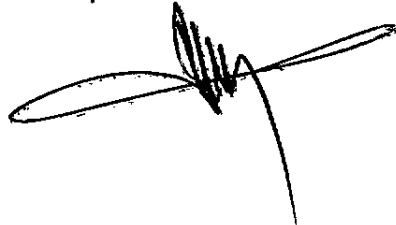
STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me on the _____ day
of _____, 1999, by _____ who is the President of
TOP AVIATION, INC., and who is personally known to me or who presented
_____ as identification.

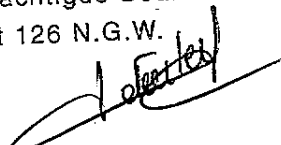
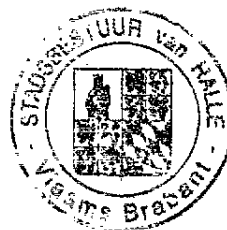
My commission expires:

NOTARY PUBLIC



GEZIEN VOOR WETTIGING der
handtekening van *Cocquyt Renset*
I.K. voorgelegd 2 JUNI 1999
Halle, de
M De Burgemeester,

De Gemachtigde Beambte
Art 126 N.G.W.


J. De Feyter

CONSENT OF SHAREHOLDERS AND DIRECTORS

OF

TOP AVIATION, INC.

The undersigned, being all of the shareholders and directors of the Corporation hereby resolve and consent that the Corporation be voluntarily liquidated and dissolved under the following plan:

1. The Corporation will cease the active conduct of its business and wind up its affairs and, within the meaning of Section 337 of the Internal Revenue Code, will liquidate and distribute all of its assets in complete liquidation, less any assets retained to meet claims, within the 12-month period beginning on the date of the adoption of this plan of complete liquidation and dissolution.

2. The officers and directors of the Corporation are authorized from time to time to negotiate and to consummate sales of all or any portion or portions of the properties of the Corporation, on such terms and conditions as they, in their discretion, shall deem beneficial to the Corporation.

3. Prior to the expiration of the 12-month period beginning on the date of the adoption of this plan, such of the assets of the Corporation as have not previously been distributed, and in the opinion of its directors need no longer be retained to meet claims or liabilities, shall be distributed to the holders of the Corporation's common shares.

4. Each of the foregoing distributions in complete liquidation shall be in exchange solely for, and in complete redemption and cancellation of, and in payment for, all of the outstanding common shares of the Corporation, and the shareholders shall, if the directors so determine, surrender their certificates for such shares for recording thereon receipt of

distributions prior to the final distribution, and shall surrender such certificates for cancellation upon receipt of the final distribution herein authorized.

5. The officers and directors of the Corporation shall proceed with the voluntary dissolution of the Corporation under the laws of the State of Florida at such time, not later than 12 months after the date of adoption of this plan, as they may deem appropriate.

6. The officers and directors of the Corporation are authorized, empowered, and directed to execute and file all documents which they deem necessary or advisable to carry out the purposes and intentions of this Plan.

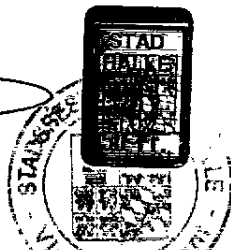
7. The officers and directors of the Corporation are authorized, empowered, and directed to do any and all other things in its name and behalf which they may deem necessary or advisable in order to carry out the purposes and intentions of this Plan. They shall be held harmless by the Corporation for any action under this Plan taken in good faith, and any expense or liability so incurred by them shall be that of the Corporation.

8. It is intended that this plan of complete liquidation and dissolution shall be a plan of complete liquidation within the terms of Section 337 of the Internal Revenue Code. This plan shall be deemed to authorize such action as, in the opinion of counsel for the Corporation, may be necessary to conform with the provisions of such Section 337.

GEZIEN VOOR WETTIGING der
handtekening van *Coquyt. Penast*
I.K. voorgelegd
Halle, de *4/6/99*
De Burgemeester,

De Gemachtigde Beambte
Art 126 N.G.W.

Decuyper
DECUYPER Hilde



TOP AVIATION, INC.

[Signature]
Shareholder and director

[Signature]
Shareholder and director