

MINUTES of Solar Direct, Inc

October 25, 1994

With all of the Board of Directors in attendance, the following Minutes were duly adopted and approved by unanimous consent:

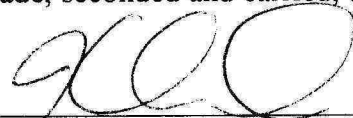
The Board of Directors has agreed to reorganize the entity known as Solar Direct, Inc. The present shares are held by Kirk Maust and Dale Gulden, and as these represent complete ownership of the equity of the company, they have each elected to exchange the stock to Joseph N. Sweet, Executive Trustee of EDM Enterprises, in consideration of a cash offering. This exchange is scheduled to occur on October 21, 1994.

There are no outstanding debts or creditors known. As such, the Board of Directors has agreed to dissolve the corporation known as Solar Direct, Inc effective October 31, 1994.

By unanimous vote, the trustees ratified all business conducted prior to and including this, the 25th of October, 1994.

THERE BEING NO FURTHER BUSINESS to come before the meeting, upon a motion duly made, seconded and carried, the meeting was adjourned.

/s/



SECRETARY



Department of the Treasury
Internal Revenue Service

ATLANTA, GA 39901

In reply refer to: 9999999999
Nov. 25, 1996 LTR 2358C
65-0435657 9512 02 000
Input Op: 9999999999 02668

SOLAR DIRECT INC
8051 N TAMIAMI TRAIL
SARASOTA FL 34243-2032511

Taxpayer Identification Number: 65-0435657
Form: 1120
Tax Period: Dec. 31, 1995
Correspondence Received Date: Sep. 30, 1996

Dear Taxpayer:

Thank you for responding to our inquiry about the above tax return. Based on your information, we agree that you are no longer required to file this tax return. We are taking no further action at this time, but we may need to contact you again if other tax issues arise. You don't need to reply to this letter.

If you have any questions about this letter, you may write us at the address shown above, or you may call the IRS telephone number listed in your local directory.

Sincerely yours,

D. W. Rucker
Chief, Collection Branch



Department of the Treasury
Internal Revenue Service

NUMBER OF THIS NOTICE: CP-516
DATE OF THIS NOTICE: 09-16-96
TAXPAYER IDENT. NUM: 65-0435657
TAX FORM: 1120 9642
TAX PERIOD: 12-31-95

SOLAR DIRECT INC
8051 N TAMIAMI TRAIL
SARASOTA FL 34243-2032511

FORM 9358 PLEASE COMPLETE AND RETURN THIS ENTIRE PAGE WITH YOUR REPLY

- A. If you are not required to file, please complete this section:
 - I had no employees during the tax period shown on this notice.
 - I do not expect to pay taxable wages in the future.
 - I expect to pay taxable wages by date shown here _____.
 - My business was closed on the date shown here 10/31/94.
 - I am no longer required to file this form. My explanation is shown on the bottom and/or back of this page.

- B. If you have already filed a return, complete this section:
Names shown on my tax return (if different than above)

Employer identification number (EIN) on the tax return _____

Form: _____ Tax year: _____ Date filed: _____

- C. If the notice shows a credit, complete this section:
 - I want a refund of the credit balance. To get this refund you must file a tax return for that year even if you are not otherwise required to file.
 - I want the credit applied to the tax return, tax period, and EIN shown on the notice. My tax return is enclosed.
 - I want the credit applied to another tax return, tax period, and/or EIN as written in here:
Tax form: _____ Tax period: _____ EIN: _____

Please include your phone number(s) and a convenient time to call you. PHONE: () HOURS:

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature

Date

9/24/96