

MINUTES OF SPECIAL MEETING OF DIRECTORS

OF

A special meeting of the Board of Directors of the Corporation was held at the time, date and place set forth below.

All of the Directors being present, and _____ to be treated as a "Small Business Corporation", upon motion duly made, seconded and unanimously voted, it was

RESOLVED, that the proper officers of the Corporation are hereby authorized to take any and all action necessary to comply with the requirements of the Internal Revenue Service for making an election pursuant to Sub Chapter S of the Internal Revenue Code, Sec. 1372, and it was further

RESOLVED, that the signing of these minutes by the Directors shall constitute full ratification thereof and waiver of notice of the meeting by signatories.

There being no further business to come before the meeting, upon motion duly made, seconded and unanimously voted, the meeting was adjourned.

Place:

Date:

Time:

Secretary

Chairman

Director

Director

Director

Fill out and file form 2553 with IRS.

Form 514