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ACCREDITED FINANCIAL ACCOUNTING, INC.
2430 Shadowlawn Drive
Suite Seven
Naples, Florida 34112
941-775-8588

February 29, 2000

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-03/02/00--01076--013
*****70.00 *****70.00

Secretary of State
Div. of Corporations
P.O. Box 6327
Tallahassee, FL 32314

FILED
00 MAR - 2 PHID: 10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: A.R.M. Development Corp. of S.W. FL, Inc .

Enclosed please find the Articles of Incorporation for A.R.M. Development Corp. of S.W. FL, Inc.

A check for \$70.00 is enclosed. Please return to us the charter number for the corporation. We do not require a certified copy.

Sincerely yours,

RECEIVED DATE
02-29-00

Glenn A. Morton, E.A.

g3/9

ARTICLE OF INCORPORATION

OF

A.R.M. DEVELOPMENT CORP. OF S.W. FL, INC.

The undersigned subscriber to the Articles of Incorporation, being a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I

NAME

The name of this corporation is:

A.R.M. Development Corp. of S.W. FL, Inc.
4206 Enterprise Ave. Unit A-7
Naples, FL 34104

FILED
00 MAR -2 PM 10:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE II

GENERAL NATURE OF BUSINESS

This corporation is organized for the purpose of transacting any and/or all lawful business under the General Corporation act of the Florida statutes.

ARTICLE III

CAPITAL STOCK

This corporation is authorized to issue 500 shares of one dollar (\$1.00) par value common stock.

ARTICLE IV

PREEMPTIVE RIGHTS

Each shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which they already hold, shall have the right to purchase their pro rata share thereof at the price at which it is offered to others.

EFFECTIVE DATE
02-28-00

ARTICLE V

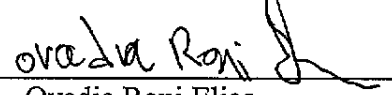
DURATION

This corporation is to exist perpetually.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is: 4206 Enterprise Ave. Unit A-7, Naples, FL 34104, and the name of the initial registered agent of this corporation at that address is Ovadia Roni Elias. I am familiar with and accept the duties and responsibilities as registered agent for said corporation.

Signed: 
Ovadia Roni Elias

ARTICLE VII

INITIAL BOARD OF DIRECTORS

This corporation shall have four director's initially. The number of directors may never be less than one. The name and address of the initial director's of this corporation are as follows:

NAME	ADDRESS
Ovadia R. Elias	4973 Traynor Ct. Naples, FL 34112
Meir Alice	5710 12 th Ave. S.W. Naples, FL 34116
Aviel Alias	8171 Wilshire Lakes Blvd. Naples, FL 34109
George B. Rice	4012 Crayton Rd. Naples, FL 34103

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00 MAR -2 PM 10:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VIII
INCORPORATOR

The name and address of the person subscribing these articles is:

NAME	ADDRESS
Ovadia R. Elias	4973 Traynor Ct. Naples, FL 34112

ARTICLE IX
AMENDMENT

This Corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment thereto, in the manner provided by law, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE X
INDEMNIFICATION

The Corporation shall indemnify any office and/or director, or any former officer and/or director to the full extent of the law.

ARTICLE XI

EFFECTIVE DATE

These Articles of Incorporation shall be effective upon the date of subscription and acknowledgment.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles on the ^{29th} Day of February, 2000.

Ovadia R. Elias
Ovadia R. Elias

STATE OF FLORIDA
COUNTY OF COLLIER

The foregoing instrument was acknowledged before me this ^{29th} day of February, 2000 by Ovadia R. Elias.



VICKY L. KALAVITIS
My Comm Exp. 8/25/00
Bonded By Service Ins
No. CC578199
 Personally Known Other I.D.

Vicky Kalavitis
Notary Public
State of Florida at Large