DO 1008009947 David P. Trotti, P.A. Attorney and Counseler at Law

5571 Piaya Way Jacksonville, Florida 32211 www.dptrottilaw.com

January 22, 2001

Phone: (904) 745-5556 Fax: (904) 745-5354

email: david@dptrottilaw.com

Division of Corporations Department of State The Capitol Post Office Box 6327 Tallahassee, FL 32314

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RE: KIPER SALES, INC.

Dear Sir or Madam:

Enclosed is the signed original and one signed copy of the Articles of Incorporation of the above corporation. We have also enclosed a check in the amount of \$78.75 for the filing fee, certified copy fee, and designation of registered agent.

Please process this request at your earliest opportunity and return the certified copy of the Articles of Incorporation to this office.

Thank you for your assistance. If you have any questions, please call me at the above phone number.

Sincerely,

David P. Trott (for the firm)

DPT/ell enc.

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SEORETARY OF STATE
TAIL AHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

OF

KIPER SALES, INC.



ARTICLE I. CORPORATE NAME.

The name of this corporation is KIPER SALES, INC.

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business and mailing address of this corporation is 7522 Wiles Road, Suite 112, Coral Springs, Florida 33067.

ARTICLE III. DURATION.

The duration of the Corporation is perpetual.

ARTICLE IV. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 100.

ARTICLE V. INITIAL REGISTERED AGENT AND OFFICE.

The name and address of the initial registered agent is Michael Todd Kiper, 7522 Wiles Road, Suite 112, Coral Springs, Florida 33067.

ARTICLE VI. INITIAL BOARD OF DIRECTORS.

The number of Directors constituting the initial Board of Directors is two. The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The name and address of each initial Director of the Corporation is as

follows:

Bonnie Brae Driscoll, P/S Michael Todd Kiper, VP/T

7522 Wiles Road, Suite 112, Coral Springs, Florida 33067 7522 Wiles Road, Suite 112, Coral Springs, Florida 33067

ARTICLE VII. INCORPORATORS.

The name(s) and street address(es) of the incorporator(s) to these articles of incorporation are:

Bonnie Brae Driscoll, P/S

7522 Wiles Road, Suite 112, Coral Springs, Florida 33067

ARTICLE VIII. RIGHTS OF INITIAL DIRECTORS

Each of the initial Directors shall have the right to be a Director of the Corporation as long as that respective Director is a Shareholder of the Corporation. By acquiring shares in this Corporation, each Shareholder agrees to abide by this right and to elect each of the initial Directors named in these Articles of Incorporation to the office of Director as long as that Director is a Shareholder of the Corporation. This Article may not be amended in any way without the written consent of each of the initial Directors who is a Shareholder of the Corporation at the time of the amendment.

ARTICLE IX. SHARE TRANSFER RESTRICTIONS.

Shares of the Corporation shall be issued to the following persons in the following amounts upon payment of the consideration determined by the Board of Directors:

Shareholder	Number of Shares
Bonnie Brae Driscoll, P/S	51
Michael Todd Kiper, VP/T	49

Shares held by each Shareholder may not be sold or otherwise transferred to other persons (other than transfer to an heir in the case of a shareholder's death) unless first offered to this Corporation or to the remaining Shareholders in proportion to their shares. The price, terms and other provisions regarding this restriction may be specified by written agreement among the Shareholders, which agreement may expand this Article and which may also include the Corporation as a party. These restrictions are intended to preserve exemptions under federal and state securities laws, to provide for orderly changes in ownership of shares, and to serve other reasonable purposes.

ARTICLE X. "S" CORPORATION.

The corporation elects to be an S Corporation. The corporation has filed the appropriate form 2553 with the Internal Revenue Service pursuant to section 1362 of the Internal Revenue Code.

ARTICLE XI. AMENDMENT.

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

The undersigned have executed these articles of incorporation on January 22, 2001.

Bonnie Brae Driscoll

Incorporator/Director

Certificate Designation and Acceptance of Registered Agent/Registered office

Pursuant to the provisions of F.S. 607.0501, the undersigned corporation organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

- 1. The name of the corporation is KIPER SALES, INC.
- 2. The name of the registered agent is Michael Todd Kiper.
- The address of the registered agent/registered office is 7522 Wiles Road, Suite 3. 112, Coral Springs, Florida 33067.

Acceptance

Having been named as registered agent and designated to accept service of process for the above corporation, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Michael Todd Kiper

January 22, 2001

5571 Playa Way Jacksonville, Florida 32211 www.dptrottilaw.com

January 22, 2001

Phone: (904) 745-5556 Fax: (904) 745-5354

email: david@dptrottilaw.com

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Michael Todd Kiper

January 22, 2001