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SECRETARY OF STATE

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RHC ACCOUNTING & TAX SERVICE, INC.

8061 W. McNAB RD TAMARAC, FL 33321 954-722-1511

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, Fl 32399 Or George Firestone Building 409 E. Gaines St. Tallahassee, Fl 32399

Dear Department of State:

Enclosed please find the articles of Incorporation for:

KIEWSIDA COMPANY, INC.

Also enclosed is a check in the amount of \$ 70.00 covering all filing fees.

If you have any questions, please do not hesitate to call me at: (954) 722-1511.

Sincerely,

Robert H. Cohen

RHC Accounting & Tax Service, Inc.

8061 W. McNab Rd Tamarac, Fl 33321

ARTICLES OF INCORPORATION OFKIEWSIDA COMPANY, INC.

The undersigned for the purpose of foregoing a corporation under the Florida General Corporation Act, do hereby adopt the following articles of incorporation.

Article 1. Corporate name and address

The name of the corporation is KIEWSIDA COMPANY, INC. The address will be: 1750 S. Federal Highway Suite A2 Delray Beach FL 33483-3308

Article 2. Term of Existence

The duration of the corporation is perpetual; to be commences with the filing of these articles with the Department of State of the State of Florida.

Article 3. Nature of Business

To transact any lawful business for which corporations may be incorporated under the Florida General Corporations act.

Article 4. Authorized shares

The aggregate number of shares, which the corporation is authorized to issue, is 1000 shares. Such shares shall be of a single class and shall have a par value of \$ 1,00 per share.

Article 5. Initial Agent

The name of the initial registered agent is: Lamphon Kiewsida

The address of the initial registered office is: 1750 S. Federal Highway Suite A2

Delray Beach, Fl 33483-3308

Article 6. **Initial Board of Directors**

There will be one (1) initial director:

The name of the initial director is: Lamphon Kiewsida The address of the initial director is: 1705 S. Federal Highway Suite A2 Delray Beach, Fl 33483-3308

Article 7. Incorporator

The name of the initial incorporator is: Lamphon Kiewsida The address of the initial incorporator is: 1705 S. Federal Highway Delray Beach, Fl 33483-3308

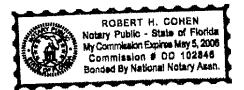
Executed on:

STATE OF FLORIDA

COUNTY OF BROWARD

Under the laws of the State of Florida, to me known to be the person described in and who executed the foregoing instrument and severally acknowledge the execution thereof to be their free act and deed as such director/directors; for the uses and purposes therein mentioned; and the said instrument is the act and deed of said corporation.

Witness my signature and official seal on _______, 2003 in the county of Broward and the State of Florida.



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CERTIFICATE DESIGNATING PLACE OF BUSDINESS FOR THE SERVICE
OF PROCESS WITHIN THIS STATE NAMING AGENT NUPON WHOM

PROCESS MAY BE SERVED

In pursuance to chapter 48.901, Florida statues, the following is submitted In compliance with said act:

First---, KIEWSIDA COMPANY, Inc.

Desiring to organize under the laws of the State of Florida, with its principal Office, as indicated in the articles of incorporation, in the city of Delray Beach Has named Lamphon Kiewsida to accept service of process

In the State of Florida.

Having been named to accept service of process for the above stated

Corporation, at a place designated in this certificate, I hereby accept to

Act in this capacity and agree to comply with the provisions of said act relative to keeping open said office.

By: Agent-

Lamphon Kiewsida, Incorporator & Director

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SECRETARY OF STATE
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