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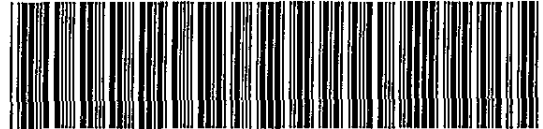
(Business Entity Name)

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ARTICLES OF INCORPORATION
OF

Merchant Concepts Inc.

The undersigned incorporator, for the purpose of forming a corporation under the Florida business Corporation Act, hereby adopts the following articles of incorporation.

ARTICLE I NAME

The name of the Corporation shall be: Merchant Concepts Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

421 Calbira Ave.
North Port, Florida 34287

ARTICLE III SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is: 500 at \$0.01 par value per share.

ARTICLE IV OFFICERS/INITIAL DIRECTORS

The name(s) and address(s) of the Officers/initial Director(s) is/are:

Officers:

President: David Merchant

Vice President: N/A

Treasurer: David Merchant

Secretary: David Merchant

Directors:

David Merchant
421 Calbira Ave.
North Port, Florida 34287

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ARTICLE V INITIAL REGISTERED AGENT AND STREET ADDRESS

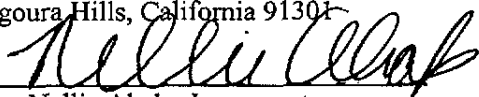
The name and Florida street address of the initial registered agent is:

David Merchant
421 Calbira Ave.
North Port, Florida 34287

ARTICLE VI INCORPORATOR

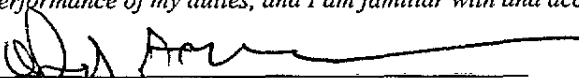
The name and address of the incorporator to these Articles of Incorporation is:

Nellie Akalp
30141 Agoura Rd., Suite 205
Agoura Hills, California 91301


Nellie Akalp, Incorporator

4/22/05
Date

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, 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.


David Merchant, Registered Agent

4/25/05
Date