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95 MAY -1 AM 11:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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****122.50 ****122.50

Dear Sirs,

Enclosed please find an original and one (1) copy of the Articles of Incorporation for PANL, Inc. and my check in the amount of one hundred twenty-two dollars and fifty cents (\$122.50) to cover all fees.


Wilbur W. East
7656 Tallotree Dr.
Wesley Chapel, FL 33544
(813) 973-0860

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
FOR
PANL, INC.

We, the undersigned subscribers to these Articles of Incorporation, each a natural person competent to contract, do hereby associate ourselves to form a corporation for profit under the laws of the State of Florida.

ARTICLE I

The name of the corporation is PANL, INC.

ARTICLE II

The purpose of the corporation is for retail sales, and to engage in any lawful transactions in the State of Florida and the United States.

ARTICLE III

This corporation shall have perpetual existence.

ARTICLE IV

The amount of capital with which this corporation shall begin business is five-hundred dollars (\$500.00).

ARTICLE V

The maximum number of shares that this corporation is authorized to have outstanding at any one time is five-hundred (500) shares of common stock having a nominal or par value of one dollar (\$1.00) per share.

ARTICLE VI

The registered officer shall be Wilbur W. East. The registered and principal office is to be 7656 Tallotree Drive., Wesley Chapel, FL 33544. The Board of Directors may, from time to time, designate such other post office address and place for the principal office of this corporation as it may see fit.

ARTICLE VII

The number of directors of this corporation shall never be less than one (1). The number of directors may be increased or diminished from time to time by by-laws adopted by the stockholders, but shall never be less than one (1).

ARTICLE VIII

The names and addresses of the incorporators and members of the first board of directors are:

Name	Address
Pete Stolmeier	7907 Tallowtree Dr., Wesley Chapel, FL
Marion G. Stolmeier	7907 Tallowtree Dr., Wesley Chapel, FL
Wilbur W. East	7656 Tallowtree Dr., Wesley Chapel, FL
Joanne D. East	7656 Tallowtree Dr., Wesley Chapel, FL

ARTICLE IX

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by a majority of stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE X

(1) Any action taken by the directors of this corporation, or by members of an executive committee of the directors of this corporation, without a special meeting shall never the less be board or committee action if written consent to the action in question is signed by all the directors or members of the committee, as the case may be, and filed with the minutes of the proceedings of the board of directors, whether done before or after the action to be taken.

(2) Any action of the stockholders of this corporation may be taken without a meeting consent in writing, setting forth action so taken, shall be signed by all the persons who would be entitled to vote upon such action at a meeting and filed with the secretary of the corporation as part of the corporate records. Such consent shall have the same force and effect as the unanimous vote of the stockholders and may be stated as such on any certificate or document.

(3) Stock to be issued pursuant to these Articles of Incorporation shall be issued under the terms, provisions and conditions of Section 1244 of the Internal Revenue Code.

Pete Stolmeier
Pete Stolmeier
Incorporator

Marion G. Stolmeier
Marion G. Stolmeier
Incorporator

Wilbur W. East
Wilbur W. East
Incorporator

Joanne D. East
Joanne D. East
Incorporator

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

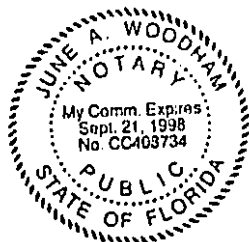
Wilbur W. East
Wilbur W. East
Registered Agent

FILED
APR 11 1995
CLERK OF COUNTY OF PASCO, FLORIDA

STATE OF FLORIDA
COUNTY OF PASCO

I hereby certify that on this day, before me, a Notary Public duly authorized in the State and County named above to take acknowledgements, personally appeared Pete Stolmeier, Marion G. Stolmeier, Wilbur W. East and Joanne D. East known to be the persons described as the subscribers in and who executed the foregoing Articles of Incorporation, and acknowledged before me that they subscribed to the Articles of Incorporation.

Witnesseth my hand and the official seal in the County and State named above this 25th day of April, 1995.



June A. Woodham
Notary Public at Large

My commission expires:

9/21/98