

DAVID J. WIENER, P.A.

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DAVID J. WIENER
BOARD CERTIFIED REAL ESTATE LAWYER
ADMITTED TO PRACTICE IN FLORIDA
AND NEW YORK

May 24, 2002

Secretary of State
409 North Gaines Street
Tallahassee, FL 32399

VIA FEDERAL EXPRESS

Re: Sterling Acquisition Group, Inc.

100005621441--3
-05/28/02--01055--019
*****78.75 *****78.75

Dear Sir/Madam:

Enclosed please find an original and one copy of Articles of Incorporation for the above referenced company to be filed with your office. Also enclosed a check in the amount of \$78.75 to cover the cost of filing same.

I have enclosed a self-addressed stamped envelope for your convenience in returning same.

Should you have any questions concerning the foregoing, please feel free to call me.

Sincerely,

Joanne M. Capuano
Joanne M. Capuano

/jmc
Encl.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 MAY 28 PM 2:58

ARTICLES OF INCORPORATION
OF
STERLING ACQUISITION GROUP, INC.

The undersigned hereby makes, subscribes, acknowledges and files these Articles of Incorporation for the purpose of forming a corporation under the laws of the State of Florida:

ARTICLE I -- NAME

The name of the corporation shall be STERLING ACQUISITION GROUP, INC. The principal office and mailing address of the corporation is One North Clematis Street, Suite 305, West Palm Beach, Florida, 33401.

ARTICLE II -- DURATION

The corporation shall have perpetual existence.

ARTICLE III -- PURPOSE

The purpose of this corporation is and engaging in any activity or business permitted under the laws of the United States or of this State.

ARTICLE IV -- CAPITAL STOCK

This corporation is authorized to issue one thousand (1,000) shares of capital stock with a par value of \$1.00 per share.

ARTICLE V -- INITIAL REGISTERED OFFICE AND AGENT

The street address in this state of the initial registered office of the corporation is One North Clematis Street, Suite 305, West Palm Beach, Florida, 33401, and the name of the initial registered agent at such address is David J. Wiener, Esq.

ARTICLE VI -- INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of four (4) members. The number of directors may be increased or decreased from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial directors are:

John W.S. Preston
One North Clematis Street, Suite 305
West Palm Beach, FL 33401

David Kosoy
One North Clematis Street, Suite 305
West Palm Beach, FL 33401

Robert S. Green
2851 John Street, Suite One
Markham, Ontario L3R 5R7 Canada

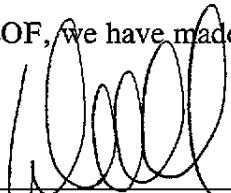
Brian Kosoy
One North Clematis Street, Suite 305
West Palm Beach, FL 33401

02 MAY 28 PM 2:28
SECRETARY OF STATE
DIVISION OF CORPORATIONS

ARTICLE VII -- INCORPORATOR

The name and address of the person signing these Articles is: David J. Wiener, Esq., David J. Wiener, P.A., One North Clematis Street, Suite 305, West Palm Beach, Florida 33401.

IN WITNESS WHEREOF, we have made and subscribed these Articles this 23rd day of May, 2002.




DAVID J. WIENER

STATE OF FLORIDA)
)SS.:
COUNTY OF PALM BEACH)

Before me personally appeared David J. Wiener, to me well known and known to me to be the person described in and who executed the foregoing instrument, and acknowledged to and before me that he executed said instrument for the purposes therein expressed and did take an oath.

WITNESS my hand and official seal this 23rd day of May, 2002.

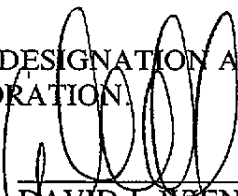


NOTARY PUBLIC
My Commission Expires: 7-1-03

02 MAY 28 PM 2:58
SECRETARY OF STATE
DIVISION OF CORPORATIONS

(NOTARIAL SEAL)

I HEREBY ACCEPT THE DESIGNATION AS REGISTERED AGENT AS SET FORTH IN THESE ARTICLES OF INCORPORATION.



DAVID J. WIENER