

Wolcott & Associates, P.A.
Certified Public Accountants

8000000020580

Members of:
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
National Business Aviation Association

February 21, 2000

Division of Corporations
Florida Department of State
409 E. Gaines Street
Tallahassee, FL 32399

800003143258--8
-02/22/00-01070-016
*****78.75 *****78.75

RE: Napoleon's Tailor, Inc.

Dear Ladies and Gentlemen:

Enclosed please find the Articles of Incorporation for Napoleon's Tailor, Inc. and a check drawn on the account of Wolcott & Associates, P.A. in the sum of Seventy Eight and 75/100 United States Dollars (US\$78.75) and made payable to the Florida Secretary of State, Division of Corporations.

I have also enclosed a copy of the Articles of Incorporation. Please return the photocopy to the undersigned in the self-addressed, stamped envelope provided for that purpose. Thank you in advance for your prompt attention to this matter. Thank you for your assistance. Kindest regards,

Wolcott & Associates, P.A.


Jed R. Wolcott, CPA

Enclosures

Via FedEx Domestic Airbill
Tracking No.: 8161-1847-2337

FILED
00 FEB 22 AM 8:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F. GARDNER FEB 29 2000

A Member of the Aviation Professionals Group

ARTICLES OF INCORPORATION
OF
NAPOLEON'S TAILOR, INC.

FILED
00 FEB 22 AM 8:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

The name of the corporation shall be:

Napoleon's Tailor, Inc.

ARTICLE II

The corporation's principal place of business shall be located in the City of Fort Lauderdale, Florida, Broward County, Florida, and its mailing address shall be as follows:

Napoleon's Tailor, Inc.
C/o Wolcott & Associates, PA
1041 S.E. 17th Street – Penthouse 16
Fort Lauderdale, FL 33316

ARTICLE III

The aggregate number of shares that the corporation shall have authority to issue and to have outstanding at any one time is 100 shares. All such shares shall be of a single class, designated as common with a par value of \$1.00.

ARTICLE IV

Pursuant to the provisions of sections 607-0501, Florida Statutes, the registered agent of the corporation is Jed R. Wolcott, CPA and the registered agent street address is:

Wolcott & Associates, P.A.
1041 Southeast 17th Street, Penthouse 16
Fort Lauderdale, FL 33316

ARTICLE V

The initial Board of Directors shall have one member, whose name and address is as follows:

Jed R. Wolcott
1041 SE 17th Street – Penthouse 16
Fort Lauderdale, Florida 33316

The number of directors may be raised and lowered by amendment of the bylaws of the corporation, but in no case shall be less than one.

ARTICLE VI

The Incorporator of this corporation is Jed R. Wolcott, CPA, whose street address is:

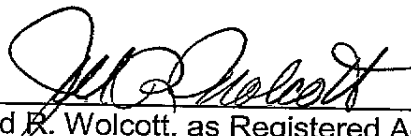
Wolcott & Associates, P.A.
1041 Southeast 17th Street, Penthouse
Fort Lauderdale, FL 33316

DATED this 21st day of February, 2000.


Jed R. Wolcott, CPA Incorporator

HAVING BEEN NAMED AS THE 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 provision of all statutes relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

DATED this 21st day of February, 2000.


Jed R. Wolcott, as Registered Agent

If signing on behalf of an entity:

N/A
(Printed name and title/capacity)

FILED

00 FEB 22 AM 8:11

SECRETARY OF STATE
TALLAHASSEE, FLORIDA