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JAY E. KAUFFMAN

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February 15, 2000

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32301

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****122.50 *****78.75

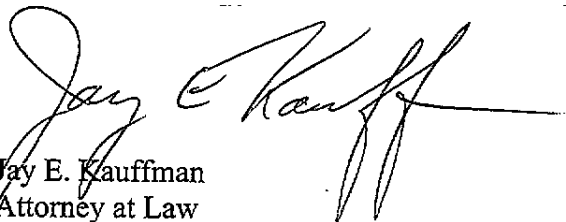
Reference: **ValueClub, INC.**

Enclosed are the Articles of Incorporation for the above referenced corporation and our check in the amount of \$122.50 to cover the following:

State Charter Fee	\$ 35.00
Certified Copy Fee	52.50
Registered Agent Fee	35.00

We would appreciate your filing the Articles, certifying them to us as the Articles of Incorporation and returning them to us.

Sincerely,


Jay E. Kauffman
Attorney at Law

FILED
00 APR 27 PM 2:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. Burch APR 28 2000

ARTICLES OF INCORPORATION

OF

ValueClub, Inc.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

00 APR 27 PM 2:19

FILED

ARTICLE I - NAME

The name of the corporation shall be **ValueClub, Inc.** The address of the principal office of this corporation shall be 8567 West Gulf Boulevard, Treasure Island, Florida, 33706, and the mailing address of the corporation shall be the same.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The maximum number of shares that this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV - REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 8567 West Gulf Boulevard, Treasure Island, Florida, 33706, and the name of the initial registered agent of the corporation at that address is Thomas Bardel.

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI - DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation.

This corporation shall have one Director, initially. The name and address of the initial members of the Board of Directors are:

Thomas Bardel	8567 West Gulf Boulevard, Treasure Island, Florida, 33706
Dawn Bardel	8567 West Gulf Boulevard, Treasure Island, Florida, 33706

ARTICLE VII - PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE VIII - SPECIAL PROVISIONS

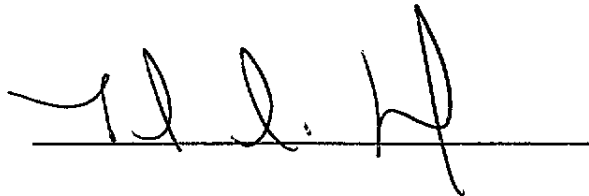
It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code. It is also the intent of the corporation that it shall take all actions necessary to obtain and maintain its status as an S corporation.

ARTICLE X - INCORPORATOR

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

Thomas Bardel 8567 West Gulf Boulevard,
Treasure Island, Florida, 33706

IN WITNESS HEREOF, the undersigned has set his hand and seal
on December 3, 1999



A handwritten signature in black ink, appearing to read 'T. Bardel', is written over a horizontal line.

ACCEPTANCE OF REGISTERED AGENT DESIGNATION IN
ARTICLES OF INCORPORATION

Thomas Bardel, who maintains an office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505 of the Florida Statutes.

Thomas Bardel