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LAW OFFICE OF
DAVID B. STEARNS
7025 BERACASA WAY, SUITE 208
BOCA RATON, FLORIDA 33433
TELEPHONE: (561) 395-8331 OR (954) 698-1090
FAX: (561) 395-5099 E-MAIL: DSTEARN@MEDIAONE.NET

Thursday, June 29, 2000

Secretary of State
Corporations division
P.O. Box 6327
Tallahassee, Florida 32314

Re: Articles of Incorporation of W.P.L., Inc.

Greetings:

Enclosed please find an original and one copy for certification of Articles of Incorporation for the above referenced new Florida Corporation to be formed. Also enclosed please find check #~~1234~~ for

| | |
|------------------------------|----------|
| Filing Fees | \$ 35.00 |
| Registered Agent Designation | \$ 35.00 |
| Certified Copy | \$ 8.75 |

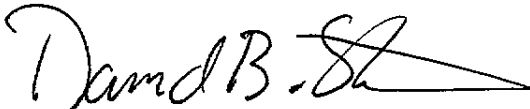
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TOTAL \$ 78.75

-07/05/00--01065--001


Please file the Articles of Incorporation and return one certified copy thereof to the undersigned.
Thank you for your attention to this matter.

Very truly yours,


David B. Stearns

FILED
00 JUL 17 AM 9:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

W1 7173

 GAVE
AUTHORIZATION BY PHONE TO
CORRECT art I by Jay
DATE 7-17-00
DOC. EXAM BR

JUL 17 2000

**ARTICLES OF INCORPORATION
OF
W.P.Lowe, Inc.**

FILED

00 JUL 17 AM 9:10

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I. CORPORATE NAME.

The name of this corporation is **W.P.Lowe, Inc.**

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business and mailing address of this corporation are c/o Bill Lowe Jr., 315 Venetian Drive, Apt. 4, Delray Beach, FL 33483.

ARTICLE III. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 100.

ARTICLE IV. INITIAL REGISTERED AGENT AND OFFICE.

The name and address of the initial registered agent are David B. Stearns, 7025 Beracasa Way, Suite 208, Boca Raton, Florida 33433.

ARTICLE V. INCORPORATORS

The incorporator of these articles of incorporation is Bill Lowe Jr., 315 Venetian Drive, Apt. 4, Delray Beach, FL 33483.

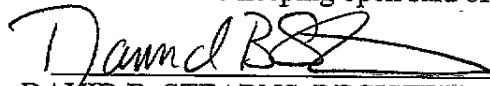
The undersigned, WILLIAM P. LOWE, JR. has executed these articles of incorporation on

Date: 6-29-00


WILLIAM P. LOWE

ACKNOWLEDGMENT OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at place designated in the Articles, I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.



DAVID B. STEARNS, REGISTERED AGENT

FILED
00 JUL 17 AM 9:10
SECRETARY OF STATE
TALLAHASSEE, FLORIDA