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ACCOUNT NO. : 072100000032

REFERENCE : 798218 4301943

AUTHORIZATION : -

COST LIMIT : \$ 70.00

Patricia Pizitz

ORDER DATE : August 15, 2000

ORDER TIME : 2:49 PM

ORDER NO. : 798218-005

CUSTOMER NO: 4301943

300003358433--2

CUSTOMER: Michael Rolla, Esq
Ronayne, Hackeling & Rolla

525 Parker St.

Gardner, MA 01440

DOMESTIC FILING

NAME: CUTLER-FEDERAL CORP.

EFFECTIVE DATE: -

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Janna Wilson - EXT. 1155

EXAMINER'S INITIALS:

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 AUG 15 PM 4:57

RECEIVED
00 AUG 15 PM 4:40
DIVISION OF CORPORATIONS

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

00 AUG 15 PM 4:57

ARTICLES OF INCORPORATION
OF
CUTLER-FEDERAL CORP.

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

ARTICLE I. NAME

The name of the corporation shall be:

CUTLER-FEDERAL CORP.

The address of the principal office of this corporation shall be 525 Parker Street, Gardner, Massachusetts, 01440, 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 of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. INCORPORATOR

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

Corporation Service Company
1201 Hays Street
Tallahassee, Florida 32301

IN WITNESS WHEREOF, the undersigned agent of Corporation Service Company, has hereunto set their hand and seal of Corporation Service Company on August 15, 2000.

CORPORATION SERVICE COMPANY

By: Laura R. Dunlap
Its Agent, Laura R. Dunlap

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

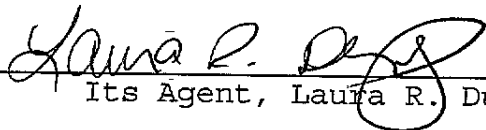
00 AUG 15 PM 4:51

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY

By:


Its Agent, Laura R. Dunlap

AKC/jjw