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Department of State
Corporate Records Division
P.O. Box 6327
Tallahassee, FL 32314

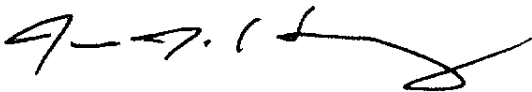
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*****70.00 *****70.00

Dear Divisions of Corporations:

Enclosed please find Articles of Incorporation for VALUE MAGNETICS INC. and a check for \$70.00 for filing fees and designation for registered agent.

Also enclosed is a photocopy of the articles. Please return this to me with the filing date stamped on it.

Thank You,



JUSTIN HOWEY
7132 72ND ST N
PINELLAS PARK FL 33781

FILED
00 OCT 30 AM 11:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES of INCORPORATION

FILED
00 OCT 30 AM 10:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

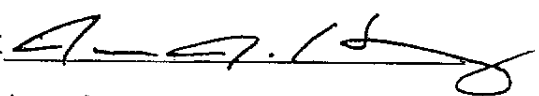
1. The name of the corporation is: VALUE MAGNETICS INC
2. The purpose for which this corporation is organized is to transact any and all business for which corporations may be incorporated under Chapter 607, Florida Statutes.
3. The principal place of business and mailing address of the corporation is: 7132 72ND ST N
PINELLAS PARK FL 33781
4. The corporation shall have the authority to issue ONE HUNDRED (100) shares of common stock, in one class only, each with a par value of \$1.00.
5. The registered agent of the corporation is JUSTIN HOWEY and the registered address is: 7132 72ND ST N
PINELLAS PARK FL 33781
6. The initial Board of Directors shall have ONE MEMBER whose name and address is as follows:

JUSTIN HOWEY AT 7132 72ND ST N
PINELLAS PARK FL 33781

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

The incorporator of this corporation is JUSTIN HOWERY
7132 72ND ST N
PINELLAS PARK FL 33781

Dated OCTOBER 26, 2000
Incorporator

X 

Having been named as 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 provisions 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 OCTOBER 26, 2000

Registered Agent X 