

J. DAVID HAYNES

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January 26, 2001

Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, FL 32314

500003589965--2
-01/29/01-01089--020
*****78.75 *****78.75

Re: CPA-India.com, Inc.

Dear Sir or Madam,

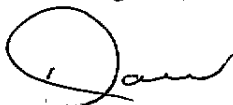
Please cause the enclosed articles of incorporation to be filed and return a certified copy to me.

I enclose payment as follows:

Filing Fee - \$70.00
Certified copy - \$8.75

for a total of \$78.75.

Best regards,



J. David Haynes
encls:as

FILED
01 JAN 29 PM 12:28
SECRETARY OF STATE
TALLAHASSEE FLORIDA

David
1/30/01
3v

ARTICLES OF INCORPORATION
OF
TIGER AIR SERVICES, INC.

FILED

01 JAN 29 PM 12:28

SECRETARY OF STATE
TALLAHASSEE FLORIDA

Article I

The name of the corporation is TIGER AIR SERVICES, INC.

Article II

Corporate existence is deemed to have started on the date of the filing hereof by the Secretary of State.

Article III

The corporation shall have perpetual existence.

Article IV

Purpose. This corporation is organized for the purpose of transacting any and all lawful business.

Principal Place of Business. The initial street address of the principal place of business of the corporation is:

9301 Ulmerton Road
Largo, Florida 33771

Article V

Capital Stock

The amount of capital stock authorized shall consist of One Thousand (1,000) shares of the common voting stock having no par value, payable in lawful money of the United States of America or in property, at a just valuation to be fixed by the Board of Directors of this Corporation. The capital stock of the Corporation may at any time be increased or decreased as provided by the laws of Florida.

Article VI

Incorporator

The name and street address of the Incorporator is:

Wayne L. Reynolds
125 Harbor Bluff Drive
Largo, Florida 33770

Article VII

Section 1. This corporation initially shall have three (3) directors. The number of directors may be increased or diminished from time to time by action in accordance with the Bylaws of the Corporation.

Section 2. The name and street address of the first members of the Board of Directors who, unless otherwise provided by the Bylaws, shall hold office for the first year of existence of the Corporation or until his or her successor is elected and qualified are:

Wayne L. Reynolds
125 Harbor Bluff Drive
Largo, Florida 33770

Article VIII

The initial resident agent of the corporation shall be:

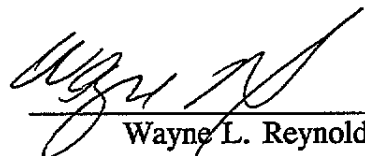
Wayne L. Reynolds
125 Harbor Bluff Drive
Largo, Florida 33770

IN WITNESS WHEREOF, the above-named Incorporator has subscribed his name this 26th day of January, 2001.


Wayne L. Reynolds

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above-named corporation, at the place designated in the Articles of Incorporation, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of all matters.


Wayne L. Reynolds
Resident Agent

Date: January 26, 2001