

BENJAMIN L. NEMSER
ATTORNEY AT LAW

12240 N. E. 14TH AVENUE
NORTH MIAMI, FLORIDA 33161
(305) 899-1584

April 2, 2001

Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

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-04/03/01--01051--009
*****78.75 *****78.75

Re: Articles of Incorporation-Precision Audio Products Inc.

Enclosed please find the original and copy of the Articles of Incorporation of PRECISION AUDIO PRODUCTS, INC. together with my check in the amount of \$78.75 to cover filing and certified copy. Please forward the certified copy to the undersigned.

Thank you for your assistance.

Sincerely,



BENJAMIN L. NEMSER

BLN/hs

FILED
01 APR -3 AM 8:14
SECRETARY OF STATE
TALLAHASSEE, FL 32399

4-6-01
hs

ARTICLES OF INCORPORATION
OF
PRECISION AUDIO PRODUCTS, INC.

FILED
01 APR -3 AM 8:14
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, does hereby act as an incorporator in adopting and filing the following Articles of Incorporation for the purpose of organizing a business corporation.

Article I

The name of the corporation ("Corporation") is PRECISION AUDIO PRODUCTS, INC.

Article II

The existence of the Corporation shall begin upon filing of these articles.

Article III

The street address of the principal office of the Corporation is 12240 NE 14th Avenue, North Miami, Florida 33161.

Article IV

The maximum number of shares this Corporation is authorized to issue is 100, all of which shall be common shares. The par value shall be .01 per share. All common shares shall be identical with each other in every respect and the holders thereof shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

Article V

The initial street address of the Corporation's registered office is 12240 NE 14th Avenue, North Miami, FL 33161. The initial registered agent for the corporation at that address is Carlos E. Martinez.

Article VI

The initial board of directors shall consist of two members. The names and addresses of the initial members of the board of directors are:

Carlos E. Martinez
12240 NE 14th Avenue
North Miami, Florida 33161

Marilia Pereira de Magalhaes
12240 NE 14th Avenue
North Miami, Florida 33161

Article VII

The name and address of the person signing these articles is :

Carlos E. Martinez

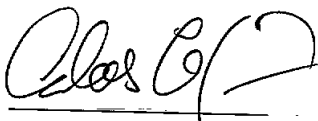
12240 NE 14th Avenue

North Miami, Florida 33161.

Article VIII

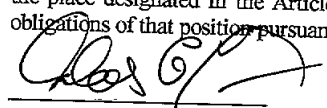
The corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS HEREOF, the undersigned incorporator has executed these articles of incorporation this 26 day of March, 2001.


CARLOS E. MARTINEZ

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for PRECISION AUDIO PRODUCTS, INC. at the place designated in the Articles of Incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0501(3).


CARLOS E. MARTINEZ

DATED: March 26th, 2001