

LEWIS & CLARK ACCOUNTING SERVICES, INC.
3156 PEACHTREE CIRCLE
DAVIE, FL 33328
954-321-8301

Pol0000056358

May 24, 2001

Secretary of State
Corporation Records Bureau
Department of State
P.O. Box 5327
Tallahassee, FL 32314

000004337620--1
-06/01/01--01042--004
*****70.00 *****70.00

To Whom It May Concern:

Please see enclosed original and copy of Articles of Incorporation for:

LMA YACHT RENOVATIONS INC

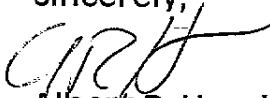
Also, please see enclosed check in the amount of \$70.00, to cover costs of Incorporation fees of subject corporation:

<u>\$35.00</u>	Filing Fee
<u>\$35.00</u>	Registered Agent Fee
<u>N/A</u>	Certified Copy

FILED
01 JUN -1 AM 11:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

If there are any questions regarding this corporation, please call the telephone number listed above. Thank you!

Sincerely,


Albert R. Hood
President

ARH/gkh



ARTICLES OF INCORPORATION

We, **THE UNDERSIGNED**, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida, providing for the formation, liability, rights, privileges, and immunities of corporations for profit.

ARTICLE I, NAME

The name of this corporation shall be as follows:

LMA YACHT RENOVATIONS INC

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation authorized to have outstanding at any time is five hundred (500) shares of common stock, of one dollar (\$1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$100.00) dollars.

ARTICLE V, TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the State of Florida of the principal office shall be as follows.

6111 NW 31ST WAY
FT LAUDERDALE FL 33309

The Board of Directors may from time to time move the principal office to any other address in the State of Florida.

FILED
01 JUN - 1 AM 11:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have one Director, initially. The number of Directors may be either increased or diminished by the *by-laws* adopted by the shareholders, but shall never be less than one. The name and address of the initial Director of this Corporation is:

LISA ALIGHIERI
6111 NW 31ST WAY
FT LAUDERDALE FL 33309

ARTICLE VIII, INCORPORATOR

The name and address of the Incorporator:

LISA ALIGHIERI
6111 NW 31ST WAY
FT LAUDERDALE FL 33309

ARTICLE IX, BY-LAWS

The power to adopt, alter, amend or repeal *by-laws* shall be vested by the Board of Directors and Shareholders.

ARTICLE X, AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XI, SUB-CHAPTER (S) CORPORATION

This Corporation may be a Sub-Chapter (S) Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE.

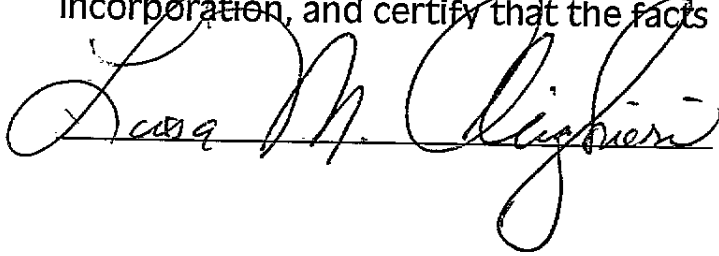
The Registered Agent, listed below, with address, accepts this position as signed below:

LISA ALIGHIERI

The registered office will be located at the address below:

6111 NW 31ST WAY
FT LAUDERDALE FL 33309

IN WITNESS WHEREOF, the undersigned, as subscribing Incorporators, have hereunto set our hands and seals on for the purpose of forming this Corporation under the laws of the State of Florida, and hereby make and file, in the office of the Secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.

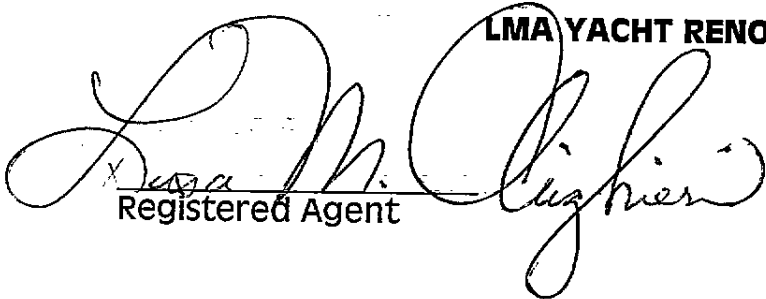


FILED
01 JUN - 1 AM 11:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

REGISTERED AGENT ACCEPTANCE

I hereby am familiar with and accept the duties and responsibilities as Registered Agent for:

LMA YACHT RENOVATIONS INC


Registered Agent