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Florida Department of State

Division of Corporations

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To:

Division of Corporations

Fax Number : (850) 205-0381

From:

Account Name : EMPIRE CORPORATE KIT COMPANY

Account Number : 072450003255

Phone : (305) 634-3694

Fax Number : (305) 633-9696

FLORIDA PROFIT CORPORATION OR P.A.

GULER, INC.

Certificate of Status	0
Certified Copy	1
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(10)

STATE OF FLORIDA
ARTICLES OF INCORPORATION
OF

GULER, INC.

The undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation:

ARTICLE I

The name of the corporation is:

Guler, Inc.

ARTICLE II

Nature of business

The corporation is initially organized for the general purpose of transacting any or all lawful business for which corporations may be incorporated pursuant to Chapter 607, Fla. Stat.

ARTICLE III

Shares

The maximum number of shares that the corporation is authorized to have outstanding shall be 1000 shares of common, \$1.00 par value voting stock, all of one class.

Harry D. Polatsek, Esq.
2455 E. Sunrise Boulevard, Suite 1216
Fort Lauderdale, FL 33304
Telephone: (954) 566-0377
Florida Bar # 230960

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ARTICLE IV

Section 1244 Stock

The incorporator, Subscribers and Directors of the corporation intend that all stock shall be issued pursuant to Section 1244 of the Internal Revenue Code of 1954, as amended.

ARTICLE V

Unissued or Treasury shares

Each shareholder of the corporation shall enjoy the preemptive right to acquire a proportionate share of any unissued or treasury shares to be sold by the corporation on the same terms as such shares would be sold to non-shareholders. The number of shares that each shareholder shall be entitled to purchase shall be determined by multiplying the number of shares of unissued or treasury stock to be sold by a fraction which has as its numerator the number of shares owned by the purchasing shareholder, and which has its denominator the total number of issued and outstanding shares of the corporation owned by all shareholders before the contemplated sale. In the event that any shareholder chooses to purchase less than all the shares to which he is entitled to purchase, the remaining shares shall first be offered to the remaining shareholders of the corporation. In the event that the calculations set out above result in a shareholder being entitled to purchase a fraction of a share, the corporation shall issue such fractional share. Unissued or treasury shares may be offered to a non-shareholder of the corporation only after all the existing shareholders have refused to purchase the shares offered.

ARTICLE VI

Initial Registered Office and Registered Agent

The Street address of the initial registered office of the corporation is 3120 N.W. 16th Terrace, Pompano Beach, Florida 33064 and the name of the initial registered agent of the corporation is Ismail Ercan.

ARTICLE VII

Directors

The corporation shall have one director initially. The number of directors may be changed from time to time according to the By-Laws of the corporation, but the number shall never be more than five. The name and address of the initial director is:

Ismail Ercan,

4629 Rothchild Drive
Coral Springs, FL 33067

ARTICLE VIII

Incorporation

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

Ismail Ercan,

4629 Rothchild Drive
Coral Springs, FL 33067

ARTICLE IX

Duration of corporation

The duration of the corporation shall be perpetual.

ARTICLE X

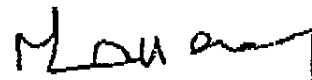
Corporation's principal office

The initial principal office of this corporation shall be:

3120 N.W. 16th Terrace

Pompano Beach, FL 33064

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation of Guler, Inc. on this 10th day of August, 2001.

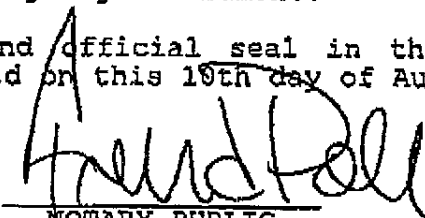


Ismail Ercan

STATE OF FLORIDA :
COUNTY OF BROWARD : ss.:

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared Ismail Ercan of Guler, Inc. to me known to be the person described in and who acknowledged before me that he executed the foregoing instrument.

WITNESS my hand and official seal in the County and State last aforesaid on this 10th day of August, 2001.



NOTARY PUBLIC
State of Florida.



Frederick A. Polasek
Commission # 00717261
Expires Feb. 17, 2002
Bonded Thru
Atlantic Bonding Co., Inc.

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CERTIFICATE

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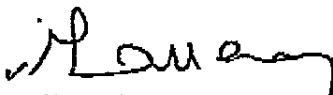
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
OF THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING
UPON PROCESS MAY BE SERVED.

In pursuance of Chapter 48.091, Florida Statutes, the following is
submitted, in compliance with said Act;

That Guler, Inc. desiring to organize under the laws of
the State of Florida, with its principal office as
indicated in the Articles of Incorporation in the City
of Pompano Beach, County of Broward and the State of
Florida, has named Ismail Ercan, whose address is
detailed in Article VI, as its agent to accept service
of process within this State.

ACKNOWLEDGEMENT

Having been named to accept service of
process for the above named corporation at
the place designated in this certificate, I
hereby accept to act in this capacity and
agree to comply with the provision of said
Act relating to keeping open said office.



Ismail Ercan
Registered Agent

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August 10, 2001.