

WALZER & ASSOCIATES, INC.

A Professional Accounting Firm

8301 Forest City Road

Orlando, Florida 32810

(407) 299-0086 ♦ FAX (407) 298-3849

P010000085473

AUGUST 27, 2001

SECRETARY OF STATE

Division of Corporations

P.O. Box 6327

Tallahassee, Florida 32314

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****122.50 *****78.75

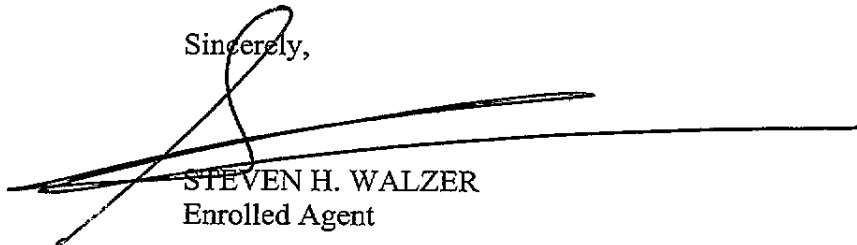
RE: CLAIMS-WAREHOUSING, INC

Dear Sir:

Enclosed please find the Articles of Incorporation and Certificate designating place of business and registered agent with regard to the above-referenced company. This is a new, for-profit Corporation doing business in the State of Florida. It is my understanding that the filing fee is \$35.00, the registered agent fee is \$35.00, and the fee for obtaining a certified copy of the Articles of Incorporation is \$52.50. Therefore, I am enclosing a check in the amount of \$122.50 to cover these costs.

Thank you in advance for your assistance in this matter, and should you have any questions or if I can provide you with any additional information, please do not hesitate to contact me.

Sincerely,


STEVEN H. WALZER
Enrolled Agent

SHW/crm
Enclosures

FILED
01 AUG 27 PM 12:17
SECRETARY OF STATE
TALLAHASSEE FLORIDA

T. Burch AUG 29 2001

ARTICLES OF INCORPORATION

OF

CLAIMS-WAREHOUSING, INC.

01 AUG 27 PM 12:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

ARTICLE I - NAME

The name of this Corporation is CLAIMS-WAREHOUSING, INC.; the address is 185 VILLA DI ESTE TERRACE APT#213, LAKE MARY, FLORIDA 32746.

ARTICLE II - DURATION

This Corporation shall commence its existence on the 27th day of AUGUST 2001 with the filing of these Articles with the Secretary of State.

ARTICLE III - PURPOSE

This Corporation may engage in or transact any or all lawful activities or businesses permitted under the laws of the United States, the state of Florida, or any other state, country, territory, or nation.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue One Thousand (1000) shares of One Dollar (\$1.00) par value common stock which shall be designated "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 185 VILLA DI ESTE TERRACE APT#213, LAKE MARY, FLORIDA 32746, and the name of the initial registered agent of this Corporation at that address is JAMES L. WALZER.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have one (1) director initially. The number of directors may be either increased or decreased from time to time by the By-Laws but shall never be less than one (1).

The name and address of the initial director of this Corporation is:

JAMES L. WALZER
President, Vice President, Secretary and Treasurer
185 VILLA DI ESTE TERRACE APT#213
LAKE MARY, FL 32746

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

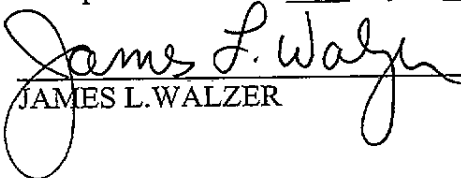
JAMES L. WALZER
President, Vice President, Secretary and Treasurer
185 VILLA DI ESTE TERRACE APT#213
LAKE MARY, FL 32746

ARTICLE VII - 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 rights conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of

Incorporation on this 27TH day of AUGUST, 2001.


JAMES L. WALZER

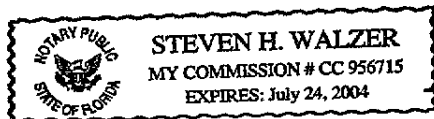
ACKNOWLEDGMENT

STATE OF FLORIDA

COUNTY OF ORANGE

I HEREBY CERTIFY that on this 27TH day of AUGUST, 2001, personally appeared before me, the undersigned officers duly authorized to administer oaths and take acknowledgments, JAMES L. WALZER, well known and known to be the person who executed the foregoing Articles of Incorporation, CLAIMS-WAREHOUSING, INC. and he acknowledged that he signed and executed the same for the purpose therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at ORLANDO, in said County and State, this 27TH day of AUGUST, 2001.



NOTARY PUBLIC-STATE OF FLORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS OF DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE with Section 48.091 of the Florida Statutes, the following is submitted:

First that CLAIMS-WAREHOUSING, INC., desiring to organize or qualify under the laws of the State of Florida, its principal place of business in the City of LAKE MARY, Florida has named JAMES L. WALZER, 185 VILLA DI ESTE TERRACE APT#213, LAKE MARY, FL 32746 as its agent to accept service process within Florida.

James L. Walzer
JAMES L. WALZER
Date: 8/27/01

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

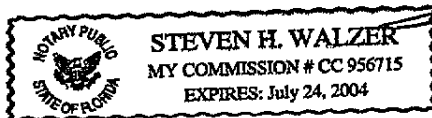
ACCEPTANCE

Having been named to accept service of process for the above – named Corporation at the place designated in this Certificate, 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 my duties.

James L. Walzer
JAMES L. WALZER
DATE: 8/27/01

STATE OF FLORIDA
COUNTY OF ORANGE

SWORN TO AND SUBSCRIBED before me this 27TH day of AUGUST, 2001, in said County and State.



NOTARY PUBLIC-STATE OF FLORIDA