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RALEIGH M. WILCOX, P.A.

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November 26, 2001

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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-11/28/01--01030--011
*****78.75 *****78.75

Subject: SYNPAL, INC.

Enclosed are an original and one copy of the articles of incorporation and a check in the amount of \$ 78.75 for the filing fee and certified copy.

FROM: SYNPAL, INC.
13810 Sutton Park Drive, #119
Jacksonville, FL 32224

Phone: (904) 821-0894

Please return the certified copy to:

Raleigh M. Wilcox, CPA
13500 Sutton Park Drive South
Suite 703
Jacksonville, Florida 32224

Thank you for your assistance.

Sincerely,

Raleigh M. Wilcox

Raleigh M. Wilcox

F. O'HENRY

DEC 5 2001

ARTICLES OF INCORPORATION
of
SYNPAL, INC.

The undersigned person, acting as incorporator of a corporation organized under the laws of Florida, hereby adopt(s) the following Articles of Incorporation:

ARTICLE I
CORPORATE NAME

The name of this corporation is SYNPAL, INC..

ARTICLE II
INITIAL PRINCIPAL OFFICE

The mailing address of the corporation's initial principal office is:

13810 Sutton Park Drive, #119
Jacksonville, Florida 32224

ARTICLE III
SHARES

The total number of shares which the corporation shall have authority to issue is 100 shares with a par value of \$1.00 per share.

ARTICLE IV
REGISTERED OFFICE AND AGENT

The street address of the corporation's initial registered office and the name of its initial registered agent at such address is:

Mark D. Wilkinson
13810 Sutton Park Drive, # 119
Jacksonville, FL 32224

ARTICLE V
PURPOSE

The purpose of the corporation is to engage in any lawful activity permitted by the laws of this state.

ARTICLE VI DIRECTORS

The names and residence addresses of the persons constituting the initial board of directors are:

Mark D. Wilkinson
13810 Sutton Park Drive, #119
Jacksonville, FL 32224

Michele A. Peterson
14052 Butternut St. NW
Andover, MN 55304

After the initial board of directors, the board shall consist of such number of directors as shall be determined by the shareholders from time to time at each annual meeting at which directors are to be elected.

ARTICLE VII

The corporation is to exist perpetually.

ARTICLE VIII LIABILITY OF DIRECTORS

To the fullest extent permitted by law, no director of this corporation shall be personally liable to the corporation or its shareholders for monetary damages for breach of any duty owed to the corporation or its shareholders, except that a director may be held personally liable for (i) breaches of the duty of loyalty, (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) declaration of unlawful dividends or unlawful stock repurchases or redemptions, or (iv) a transaction from which the director derives an improper personal benefit.

Any director or officer who is involved in litigation or other proceeding by reason of his or her position as a director or officer of this corporation shall be indemnified and held harmless by the corporation to the fullest extent permitted by law.

ARTICLE IX

These Articles of Incorporation may be amended, altered, or changed at any time, and from time to time, in the manner now or hereafter prescribed by the applicable Florida Statutes, and all rights conferred on a stockholder herein are granted subject to this reservation.

ARTICLE X OTHER PROVISIONS

Preemptive Rights. The corporation elects to have preemptive rights so that each shareholder has the right to acquire a proportional amount of any shares that are issued.

Director or Officer Interest. In the absence of fraud, no transaction between (a) this corporation and (b) any other association, corporation or any director or officer of this corporation individually, shall be affected by the fact that any director or officer of this corporation is

individually a party to the transaction or is interested in or is a director or officer of such other association or corporation.

Stock Transfer Restriction. No shareholder of this corporation shall sell any shares of stock held by him or her in this corporation without first offering to sell such stock to the corporation on the same terms and conditions and at the price offered in good faith and in writing, by any proposed purchaser. The written offer by such proposed purchaser shall be delivered to the corporation at the time the stock is offered to the corporation for sale. The corporation shall have the right to accept the offer any time within thirty (30) days from and after the date on which the offer is made to the shareholder and shall exercise the option to purchase by notifying the shareholder in writing. If the corporation shall not exercise its option to purchase the shares of stock, it shall notify the shareholder in writing within the thirty (30) day period and the shares may then be sold by the shareholder, but only to the proposed purchaser on the same terms and conditions as offered to the corporation, and only within thirty (30) days from and after the date on which the corporation declines to exercise its option.

Corporate Seal. The corporation shall have a corporate seal, which shall be affixed to all deeds, mortgages, and other instruments affecting or relating to real estate.

Execution of Written Instruments. All instruments that are executed on behalf of the corporation which are acknowledged and which affect an interest in real estate shall be executed by the President or any Vice-President and the Secretary or Treasurer. All other instruments executed by the corporation, including a release of mortgage or lien, may be executed by the President or Vice-President. Notwithstanding the preceding provisions of this section, any written instrument may be executed by any officer(s) or agent(s) that are specifically designated by resolution of the board of directors.

Certification

I certify that I have read the above Articles of Incorporation and that they are true and correct to the best of my knowledge.



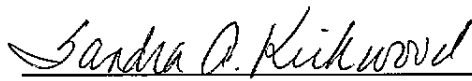
Mark D. Wilkinson, Incorporator
13810 Sutton Park Drive, #119
Jacksonville, FL 32224

State of Florida, County of Duval, ss:

Subscribed and sworn to (or affirmed) before me this 26th day of November, 2001.



Sandra A. Kirkwood
Commission # DD 029498
Expires July 9, 2005
Bonded Thru
Atlantic Bonding Co., Inc.

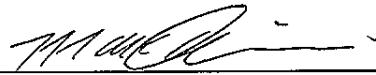


Notary Public

SYNPAL, INC.

Registered Agent's Acceptance

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.



Mark D. Wilkinson, Registered Agent

November 26, 2001