

Tampa Bay Accounting & Taxes, Inc.

January 16, 2002

FL Department of State
Division of Corporations
409 E Gaines Street
PO Box 6327
Tallahassee, FL 32314

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-01/22/02--01089--017
*****78.75 *****78.75

RE: S&S Parker Enterprises, Inc.

Enclosed please find two sets of originals of the Articles of Incorporation for the above referenced corporation. I have also enclosed a check in the amount of \$70.00 for filing of the Articles of Incorporation (this includes designation of registration agent). I am also including the additional charge for the certified copy of \$8.75.

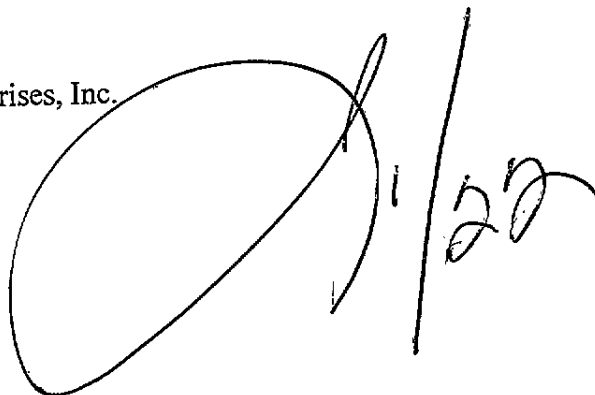
Thank you for your prompt attention to this matter. If you should have any questions, please give me a call.

Sincerely,



Maureen C. Cabello
President

cc: S&S Parker Enterprises, Inc.



FILED
02 JAN 22 AM 11:33
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

OF

S & S Parker Enterprises, Inc.

The undersigned incorporator of these Articles of Incorporation does hereby form a corporation pursuant to the Florida General Corporation Act and does hereby adopt the following Articles of Incorporation:

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02 JAN 22 AM 11:33
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

ARTICLE ONE NAME AND PRINCIPAL OFFICE

The name of this Corporation is S & S Parker, Inc. The corporation's principal office is located at 12173 Kay Drive, Seminole, FL 33772.

ARTICLE TWO DURATION

The Corporation is to exist perpetually.

ARTICLE THREE PURPOSE

This Corporation is organized to transact any and all lawful business for which Corporations may be incorporated under the Florida General Corporation Act, including purchase and resale of goods to the general public.

ARTICLE FOUR CAPITAL STOCK

The aggregate number of shares which this corporation is authorized to issue is 10,000 shares of Common Stock, each having a par value of One Dollar (\$1.00). Once issued, all shares shall be deemed fully paid and non-assessable.

ARTICLE FIVE
PREEMPTIVE RIGHTS

Each shareholder of stock of this Corporation shall be entitled to full preemptive rights to purchase any unissued or treasury shares of the Corporation and any securities of the Corporation convertible into or carrying a right to subscribe to or acquire shares of any such unissued or treasure shares.

ARTICLE SIX
TRANSFER OF SHARES

All of the issued and outstanding shares of the Corporation shall be made subject to restrictions on transferability by agreement among the holders of the shares. A copy of such agreement shall be kept on file at the principal office of the Corporation and shall be subject to inspection by stockholders of record and bona fide creditors of the Corporation at reasonable times during business hours.

ARTICLE SEVEN
REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 12173 Kay Drive, Seminole, FL 33772 and the name of the initial registered agent at such address is Michael L. Parker, whose acceptance is noted below.

I am familiar with and accept the
Duties and responsibilities as registered
Agent for this Corporation.


Accepted by Michael L. Parker

ARTICLE EIGHT
DIRECTORS

The Board of Directors will consist of no less than one and no more than five Directors, the exact number to be determined by the Bylaws (with any modification or change in number, within this range, to also be by amendment to the Bylaws). The initial Board of Directors will consist of 2 (Two) members: Michael L. Parker and Wendy J. Parker..

ARTICLE NINE
INCORPORATION

The name and address of the person signing these Articles is: Micheal L. Parker, 12173 Kay Drive, Seminole, FL 33772.


ARTICLE TEN
INDEMNIFICATION

The Corporation shall indemnify any Officer or Director, or any former Officer and Director, to the full extent permitted by law.

ARTICLE ELEVEN
OTHER PROVISIONS

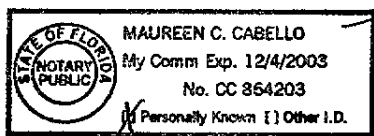
There are no other provisions for the regulation of the internal affairs of this Corporation except as set forth in the Bylaws of the Corporation.


In Witness whereof, the undersigned Incorporator has executed these Articles of Incorporation this fifteenth day of January 2002.


By: Michael L. Parker

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was acknowledged and sworn to by me this 15th day of January 2002, by Michael L. Parker, who (XX) is personally known to me () produced
_____ As Identification.



 (Signature of Notary)

Maureen C. Cabello (Printed Name of Notary)

(SEAL)

CC 864203 (Serial Number, if any)

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SECRETARY OF STATE
TALLAHASSEE FLORIDA