

WALZER & ASSOCIATES, INC.

A Professional Accounting Firm

8301 Forest City Road

Orlando, Florida 32810

(407) 299-0086 ♦ FAX (407) 298-3849

PO20000089780

August 14, 2002

SECRETARY OF STATE

Division of Corporations

P.O. Box 6327

Tallahassee, Florida 32314

100007190381--8

-08/19/02--01020--004

122.50 **78.75

RE: FLO USA, INC.

EFFECTIVE DATE

08-14-02

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, B.A., M.B.A., E.A.

SHW/dlv
Enclosures

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

FLO USA, INC

ARTICLE I - NAME

EFFECTIVE DATE

08-14-02

The name of this Corporation is FLO USA, INC.; the address is 22 WINDSOR ISLE DRIVE,
LONGWOOD, FLORIDA 32779.

ARTICLE II - DURATION

This Corporation shall commence its existence on the 14TH day of AUGUST 2002 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.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 22 WINDSOR ISLE DRIVE, LONGWOOD, FLORIDA 32779, and the name of the initial registered agent of this Corporation at that address is CENGIZ Y. ARAS.

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:

CENGIZ Y. ARAS
PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER
22 WINDSOR ISLE DRIVE
LONGWOOD, FL 32779

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

CENGIZ Y. ARAS
PRESIDENT, VICE-PRESIDENT, SECRETARY, TREASURER
22 WINDSOR ISLE DRIVE
LONGWOOD, FL 32779

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 14TH day of AUGUST, 2002.



CENGIZ Y. ARAS

ACKNOWLEDGMENT

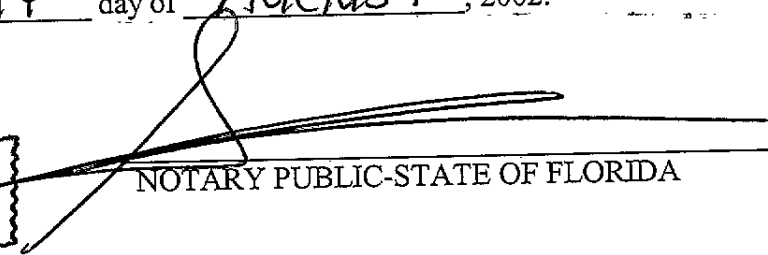
STATE OF FLORIDA

COUNTY OF ORANGE

I HEREBY CERTIFY that on this 14TH day of AUGUST, 2002, personally appeared before me, the undersigned officer duly authorized to administer oaths and take acknowledgments, CENGIZ Y. ARAS, well known and known to be the person who executed the foregoing Articles of Incorporation, FLO USA, INC. and she 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 14TH day of AUGUST, 2002.




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 FLO USA, INC., desiring to organize or qualify under the laws of the State of Florida,
its principal place of business in the City of LONGWOOD, Florida has named CENGIZ Y.

ARAS, as its agent to accept service process within Florida.


CENGIZ Y. ARAS

Date: Aug. 14, 2002

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

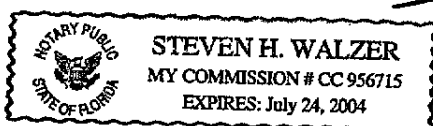
ACCEPTANCE

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.


CENGIZ Y. ARAS

DATE: 8/14/02
STATE OF FLORIDA
COUNTY OF ORANGE

SWORN TO AND SUBSCRIBED before me this 14TH day of AUGUST,
2002, in said County and State.




NOTARY PUBLIC-STATE OF FLORIDA