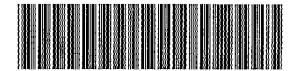
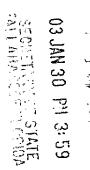
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TRANSMITTAL LETTER

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

SUBJECT: <u>PLAYLO VACATIONS SERVICES, INC.</u> (Proposed corporate name)

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$87.50.

FROM: ACCOUNTING PROFESSIONALS GROUP, INC.

6220 S. ORANGE BLOSSOM TRAIL, SUITE 170

ORLANDO, FLORIDA 32809

<u>(407) 856-1906</u>

Note: Additional copy of Articles is needed only when certified copy is requested.

ARTICLES OF INCORPORATION OF

PLAYLO VACATIONS SERVICES, INC.



ARTICLE I - NAME

The name of this Corporation is PLAYLO VACATIONS SERVICES, INC. initial address: 6207 Marlberry Drive, Orlando, Florida 32819.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on January 28, 2003.

ARTICLE III - PURPOSE

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 100 shares of Five (\$5.00) Dollar par value common stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and office of this Corporation is Paulo R. Isayyid, 6207 Marlberry Drive, Orlando, Florida 32819.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Two (2) Directors, initially. The number of Director/s may be increased or diminished from time to time by the Bylaws but shall never be less than one (1). The names and addresses of the initial Directors of this Corporation are:

NAME	ADDRESS
Paulo R. Isayyid	6207 Marlberry Drive Orlando, Florida 32819
Rashid M. Isayyid	6207 Marlberry Drive Orlando, Florida 32819

ARTICLE VII - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the fullest extent permitted by law.

ARTICLE IX - PREEMPTIVE RIGHTS

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is Paulo R. Isayyid, 6207 Marlberry Drive, Orlando, Florida 32819.

ARTICLE XI - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 28th day of January 2003.

Paylo R. Jeavyid, President

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 28th DAY OF January, 2003.

By

STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Paulo R. Isayyid, known to me and known by me to be the person who, as Incorporator of PLAYLO VACATIONS SERVICES, INC., and he acknowledged before me that he executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Paulo R. Isayyid, known to me and known by me to be the person who, as Registered Agent of PLAYLO VACATIONS SERVICES, INC., and accepts the obligations and duties of the position of Registered Agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 28th, day of January, 2003.

ngel/Z./Gepero otary Public, State of Florida

at Large

My Commission Expires:

ANGEL Z. CEPERO
MY COMMISSION # CC 939515
EXPIRES: June 22, 2004
Bonded Thru Notery Public Underwriters