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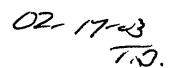
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December 4, 2002

Department of State Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

RE: VKD, INC.

Dear Sir or Madam:

Enclosed please find the Articles of Incorporation for the above named entity. I am also requesting that these documents be certified. Mailing materials have been included. I understand that the fees to file the above entity will be \$78.75. Therefore, enclosed in this package you will find a check to cover all costs.

Once filed and certified please return final evidence to me at the below address via US Mail:

Start A Business.com C/O Andy Rosario 101 Main Street, Suite One Tappan, NY 10983

If you should have any questions, or if I can assist in any way, please do not hesitate to call me at 1.888.664.6263 or 845.398.0900.

Thank you.

Andy Rosario

Client Services

ARTICLES OF INCORPORATION

OF

VKD, INC.

The undersigned Incorporator, for the purpose of forming a corporation (hereinafter referred to as the "Corporation") under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

Article I: The name of the corporation shall be VKD, INC.

Article II: The principal place of business and mailing address of this corporation shall be 6120-10 Powers Avenue, Jacksonville, FL 32217.

Article III: The number of shares of stock that the corporation is authorized to have outstanding at any one time is 100 (one hundred) all of which are without a par value and are classified as Common shares.

Article IV: The name and address of the initial registered agent is Mr. D. W. Walker, 6120-10 Powers Avenue, Jacksonville, FL 32217.

The written acceptance of the initial registered agent, as required by the provisions of Section 607.0501(3) of the Florida Business Corporation Act, is set forth following the signature of the Incorporator and is made a part hereof.

Article V: The name and street address of the Incorporator to these Articles of Incorporation is:

NAME
Mark H. Schaeffer
Start A Business.com, Inc.

ADDRESS
101 Main Street, Suite One
Tappan, NY 10983

Article VI: Shareholders shall be entitled as a matter of right to a preemptive right, for a period of thirty days, to subscribe for, purchase or receive any shares of the corporation which it may issue or sell, whether out of the number of shares authorized by these Articles of Incorporation or by amendment thereof, or out of the shares of the corporation acquired by it after the issuance thereof, any shareholder shall be entitled as a matter of right to purchase or subscribe for or receive any bonds, debentures, or other obligations which the corporation may

issue or sell that shall be convertible into or exchangeable for shares, or to which shall be attached or shall appertain to any warrant or warrants or other instrument or instruments that shall confer upon the holder or owner of such obligation the right to subscribe for or purchase from the corporation any shares of any class or classes; and after the expiration of said thirty days, any and all of such shares, rights, bonds, debentures or other obligations which the corporation may have issued, reissued, transferred, or granted by the Board of Directors, as the case may be, to such persons, firms, corporations, and associations, and for such lawful consideration, and on such terms, as the Board of Directors in its discretion may determine.

Article VII: The purpose for which the corporation is organized is to engage in any, or all, lawful business for which corporations may be incorporated under the provisions of the Florida Statutes.

Article VIII: The period of duration of the corporation is perpetual.

Article IX: The corporation shall, to the fullest extent legally permissible under the provisions of the Florida Business Corporation Act, as the same may be amended and supplemented, shall indemnify and hold harmless any and all persons whom it shall have power to indemnify under said provisions from and against any and all liabilities (including expenses) imposed upon or reasonably incurred by him in connection with any action, suit or other proceeding in which he may be involved or with which he may be threatened, or other matters referred to in or covered by said provisions both as to action in his official capacity and as to action in any other capacity while holding such office, and shall continue as to a person who has ceased to be a director or officer of the corporation. Such indemnification provided shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, Agreement or Resolution adopted by the shareholders entitled to vote thereon after notice.

The undersigned Incorporator has executed these Articles of Incorporation this 17th day of December, 2002

Mark H. Schaeffer, Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in these Articles of Incorporation, I hereby accept the 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.

Mr. D.W. Walker,

7. 1 V Waller

Date: December 18th 2002

JA 2003