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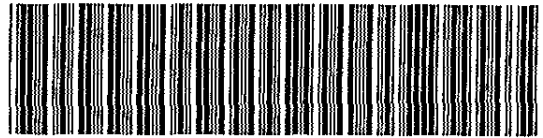
(Business Entity Name)

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FILED
03 JUN 30 AM 3:09
STATE
TALLAHASSEE, FLORIDA

Michael S. Gordon
1045 Kane Concourse
Suite 204
Bay Harbor Island, FL 33154

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

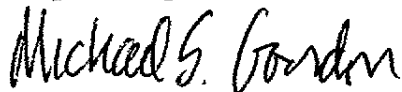
Re: Top Gum, Inc.

Dear Sirs,

Enclosed please find original and one copy of Articles of Incorporation for the above captioned corporation. Also enclosed please find acceptance of Appointment by Registered Agent.

Please date stamp the enclosed copy and return to me at the above address. Enclosed is my check in the amount of \$78.75 to cover the cost.

Very Truly Yours,

A handwritten signature in black ink that reads "Michael S. Gordon". The signature is written in a cursive, flowing style.

Michael S. Gordon

ARTICLES OF INCORPORATION

OF

TOP GUM, INC.

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03 JUN 30 AM 3:09

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act hereby accepts the following Articles of Incorporation:

ARTICLE I

NAME

The name of the corporation is TOP GUM, INC.

ARTICLE II

DURATION

The term of existence of the corporation is perpetual.

ARTICLE III

PURPOSE

The corporation may transact any and all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV

CAPITAL STOCK

The corporation is authorized to issue 100 shares of no par value common stock, which shall be designated "Common Shares".

ARTICLE V
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 pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI
INITIAL REGISTERED OFFICE AND AGENT

The street and address of the initial registered office of this Corporation is: 1045 Kane Concourse, Suite 204, Bay Harbor Island, FL 33154.

The name of the initial registered agent of this corporation at that address is: Michael S. Gordon.

The principal mailing address of the corporation at this time is: 1045 Kane Concourse, Suite 204, Bay Harbor Island, FL 33154.

ARTICLE VII
INITIAL BOARD OF DIRECTORS

The corporation shall have 1 director initially. The name and address of the initial director of the corporation is:

Michael S. Gordon
1045 Kane Concourse
Suite 204
Bay Harbor Island, FL 33154

ARTICLE VIII
INCORPORATOR

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

Michael S. Gordon
1045 Kane Concourse
Suite 204
Bay Harbor Island, FL 33154

ARTICLE IX
BY-LAWS

The initial By-Laws of this Corporation shall be adopted by the directors. By-Laws shall be adopted, altered, amended or repealed from time to time by either the shareholders or the Board of Directors, but the board of directors shall not alter, amend or repeal any By-Law adopted by the Shareholders if the Shareholders specifically provide that such By-Laws are not subject to amendment or repeal by the Directors.

ARTICLE X
AMENDMENT

The Corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this ele day of June, 2003.

Michael S. Gordon

Michael S. Gordon

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TOP GUM, INC.
ACCEPTANCE OF APPOINTMENT BY REGISTERED AGENT

Pursuant to the provisions of the Florida General Corporation act, the undersigned does hereby accept his appointment as registered agent on who process may be served within the State of Florida for the proposed domestic corporation named in the foregoing Articles of Incorporation.

Michael S. Gordon

Michael S. Gordon, Incorporator and
Registered Agent