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HUEY, GUILDAY, TUCKER, SCHWARTZ & WILLIAMS, P. A.

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SUITE 200

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GOVERNMENT PRACTICE GROUP OFFICE:

215 SOUTH MONROE STREET

SUITE 110

TALLAHASSEE, FLORIDA 32301

September 2, 2003

VIA HAND DELIVERY

Secretary of State
Division of Corporations
East Gaines Street
Tallahassee, Florida

Re: High Tide Enterprises, Inc.

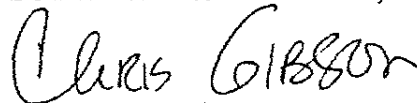
Dear Sir or Madam:

I have enclosed an original and one copy of the Articles of Incorporation for A & B Business Associates, Inc. and a check for \$70.00. Please give me a call when the acknowledgment is ready and I will have a runner pick it up.

Thank you.

Sincerely,

HUEY, GUILDAY, TUCKER,
SCHWARTZ & WILLIAMS, P.A.



Chris Gibson, Secretary to
Geoffrey B. Schwartz

/cg
Enclosures

ARTICLES OF INCORPORATION
OF
A & B BUSINESS ASSOCIATES, INC.

ARTICLE I - NAME

The name of this corporation is A & B BUSINESS ASSOCIATES, INC. and the address is 4015 Fred George Road, Tallahassee, Florida 32303

ARTICLE II - TERM OF EXISTENCE

This existence of this corporation shall exist perpetually.

ARTICLE III - NATURE OF BUSINESS

This corporation may engage or transact in any or all activities or businesses permitted in the laws of the United States of America and the State of Florida.

ARTICLE IV - CAPITAL STOCK

This corporation shall have the authority to issue One Thousand (1000) shares, all of one class, having a One Dollar (\$1.00) par value.

ARTICLE V - DENIAL OF PREEMPTIVE RIGHTS

No shareholder shall have the preemptive right to purchase any new stock of this corporation.

ARTICLE VI - DENIAL OF ACCUMULATIVE VOTING

No shareholder shall have the right to accumulate his or her votes at any election for the Board of Directors nor any other matter of this corporation.

ARTICLE VII - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial principal office of this corporation is 4015 Fred George Road, Tallahassee, Florida 32303. The street address of the Registered Agent of this corporation is 4015 Fred George Road, Tallahassee, Florida 32303 and the name of the Registered Agent is Atif B. Butt.

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ARTICLE VIII - BOARD OF DIRECTORS

The corporation shall have between two (2) and five (5) Directors. The initial Board of Directors shall have two (2) Directors. The number of Directors may be either increased or decreased 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 is as follows:

Badar A. Butt, President/Director
611 Pearl Bates Avenue
Eastman, Georgia 31023

Atif B. Butt, Secretary/Director
Bainbridge Club Apartments
3380 Fred George Road, Apartment #710
Tallahassee, Florida 32303

ARTICLE IX - INCORPORATOR

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

Atif B. Butt, Secretary/Director
Bainbridge Club Apartments
3380 Fred George Road, Apartment #710
Tallahassee, Florida 32303

ARTICLE X - LIMITATIONS ON AMENDMENT

These Articles of Incorporated may be amended only by the vote or written consent of the holder of seventy-five percent (75%) of the outstanding shares entitled to vote.

IN WITNESS WHEREOF, the undersigned set his hand and has acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida this 5th day of August 2003.



ATIF B. BUTT

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TALLAHASSEE, FLORIDA

STATE OF FLORIDA

COUNTY OF LEON

The foregoing instrument was acknowledged before me this 5th day of August 2003 by
Atif B. Butt.

Chris Gibson

(signature of notary)

CHRIS GIBSON

(typed, printed or stamped name)

Notary Public

Commission No.:

My Commission Expires:

Personally Known _____ OR Produced Identification K
Type of Identification Produced GA DL



Chris Gibson
MY COMMISSION # DD134855 EXPIRES
October 20, 2006
BONDED THRU TROY FAIR INSURANCE, INC.

ACCEPTANCE AS REGISTERED AGENT OF CORPORATION

STATE OF FLORIDA :

COUNTY OF LEON :

I CERTIFY that I am a permanent resident of Leon County, Florida, whose place of residence is 3380 Fred George Road, Apartment #710, Tallahassee, Florida 32303.

I HEREBY accept the foregoing designation as Registered Agent for the corporation of
A & B BUSINESS ASSOCIATES, INC.



ATIF B. BUTT

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TALLAHASSEE, FLORIDA