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Recipient's name L. LASSWELL Phone 717-336-3215

Company Thorn National Paper

Address 318 18th Street

Address #2

City Spirit Lake State Ia ZIP 51360

(City/State/Zip/Phone #)

PICK-UP WAIT MAIL

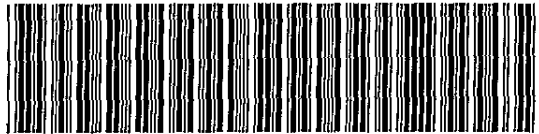
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ARTICLES OF INCORPORATION
OF
POLAR PAPER PRODUCTS INC.

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The undersigned subscriber to these Articles of Incorporation, being a natural person competent to contract, hereby subscribes to the formation of a corporation under laws of the State of Florida.

ARTICLE I
Name

The name of this Corporation is POLAR PAPER PRODUCTS INC.

ARTICLE II
Term of Existence

This Corporation shall commence upon the filing of these Articles and shall exist Perpetually.

ARTICLE III
Purpose

The purpose of this Corporation is to engage in any activity of business lawful under the laws of the State of Florida or the United States of America.

ARTICLE IV
Capital Stock

This Corporation is authorized to issue Ten Thousand (10,000) shares of One Dollar (\$1.00) par value, common stock.

The shares of this Corporation are not to be divided into classes.

This Corporation is not authorized to issue shares in series.

ARTICLE V
Pre-emptive Rights

Every shareholder, upon the sale for cash of any new stock of this Corporation shall have

the right to purchase his pro-rata share thereof (as nearly as can be done without issuing fractional shares), at the price at which it is offered to others.

ARTICLE VI
Initial Registered Office, Agent and Corporation

The initial street address in Florida of the initial registered office of this Corporation is 901 Dracena Drive, Barefoot Bay, FL 32976, and the name of the initial registered agent of this Corporation at that address is Janean Lasswell. The initial address of the Corporation is 901 Dracena Drive, Barefoot Bay, FL 32976.

ARTICLE VII
Board of Directors

The initial Board of Directors shall consist of one director initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one. The name and address of the persons who shall serve as director until the first annual meeting of shareholders or until her successor shall have been elected and qualified is as follows:

Janean Lasswell
901 Dracena Drive
Barefoot Bay, FL 32976

ARTICLE VIII
Cumulative Voting

The shareholders of this Corporation shall be allowed to vote their shares cumulatively so as to give one candidate as many votes as the number of directors to be elected multiplied by the number of shares to distribute them among as many candidates as he may wish. Notice must be given to the President of this Corporation not less than twenty-four (24) hours prior to the time set for the holding of the shareholders' meeting for the election of directors that said shareholder intends to accumulate his vote at the election.

ARTICLE IX
Incorporator

The name and address of the initial incorporator is as follows:

Janean Lasswell
901 Dracena Drive
Barefoot Bay, FL 32976

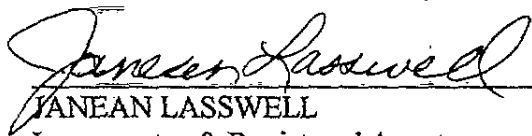
ARTICLE X
Amendment to Articles

The shareholders shall have the power to adopt, amend, alter, change or repeal the articles of Incorporation when proposed and approved at a shareholders' meeting with not less than a majority vote of the common stock.

ARTICLE XI
Acceptance by Registered Agent

The Registered Agent is familiar with and accepts the duties and responsibilities as registered agent for said corporation.

IN WITNESS WHEREOF, the undersigned has made and subscribed to these Articles of Incorporation in Melbourne, Brevard County, Florida, this 29th day of August, 2003



JANEAN LASSWELL (Seal)
Incorporator & Registered Agent

STATE OF FLORIDA Iowa
COUNTY OF BREVARD Dickinson

I HEREBY CERTIFY that on this day before me, an officer duly qualified to take acknowledgments, personally appears JANEAN LASSWELL, personally known by me to be the person described in and who executed the foregoing instrument and acknowledged before me that he executed the same.

WITNESS my hand and official seal in the County and State last aforesaid, this 29th
Day of August, 2003.

Shelly M. Walstead
Notary Public

My Commission Expires: 11/05/04

