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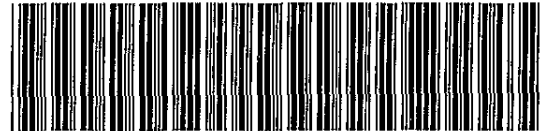
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September 16, 2003

VIA FEDERAL EXPRESS

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

Re: Incorporation of K & K Steel Pipe Wholesalers, Inc.

Gentlemen:

Enclosed are two originals and two copies of the Articles of Incorporation for the above captioned corporation, along with a check to the order of the Florida Department of State in the sum of \$78.75 representing the filing fee and the additional fee for a certified copy. Kindly file and return a copy of the filing receipt and certified copy to me in the enclosed prepaid and pre-addressed envelope. If you have any questions or require additional documentation, feel free to contact the undersigned.

Very truly yours,

  
Jessica I. Meltzer

JIM:ms  
Enc.

# ARTICLES OF INCORPORATION

In compliance with Chapter 607 and/or 621, F.S. (Profit)

## ARTICLE I: NAME

The name of the Corporation shall be K & K Steel Pipe Wholesalers, Inc.

## ARTICLE II: PRINCIPAL OFFICE

The principal place of business and mailing address is 6039 Collins Avenue, Suite 425, Miami Beach, Florida 33140.

## ARTICLE III: PURPOSE

The corporation is organized is for warehousing purposes.

## ARTICLE IV: SHARES

The number of shares of stock shall be two hundred (200).

## ARTICLE V: INITIAL OFFICERS AND/OR DIRECTORS

Bhisham Kapoor, President and Sole Shareholder  
39 Harrison Court, West Paterson, New Jersey 07424.

## ARTICLE VI: REGISTERED AGENT

The name and Florida street address of the registered agent is:  
C. H. Leshkowitz, 6039 Collins Avenue, Suite 425, Miami Beach, FL 33140.

## ARTICLE VII: INCORPORATOR

The name and address of the Incorporator is:  
Bhisham Kapoor, c/o C. H. Leshkowitz, 6039 Collins Avenue, Suite 425, Miami Beach, Florida 33140.

\*\*\*\*\*

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Dated: September 10, 2003

C. H. Leshkowitz  
C. H. Leshkowitz, Registered Agent

Dated: September 10, 2003

Bhisham Kapoor  
Bhisham Kapoor, Incorporator

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