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A PARTNERSHIP OF PROFESSIONAL BUSINESS ENTITIES

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> REPLY TO FLORIDA

PRINCIPAL OFFICE LOS ANGELES, CALIFORNIA

WILSHIRE BUNDY PLAZA 12121 WILSHIRE BLVD., SUITE 900 LOS ANGELES, CA 90025-1176 FAX (310) 442-0899 (310) 442-0072

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OF COUNSEL CATHY E. CROSSON*/ A. DALE MANICOM* JOSEPH P. WOHRLE*

- ADMITTED IN CALIFORNIA ADMITTED IN FLORIDA ADMITTED IN INDIANA

- ADMITTED IN TEXAS
 ADMITTED IN NEW YORK
 A CALIFORNIA PROFESSIONAL CORPORATION
 A FLORIDA PROFESSIONAL ASSOCIATION

November 17, 2003

VIA FEDEX DELIVERY

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

> RE: Twin Equity, Inc.

Dear Correspondent:

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above-referenced corporation and our firm's check in the amount of \$78.75 to cover the cost of the Filing Fee, Certified Copy of Charter and Registered Agent Fee.

Please return to us a certified copy of the Articles of Incorporation in the enclosed envelope.

Thank you for your cooperation in this matter.

Lawrence G. Walters

Sincerely,

Larry@LawrenceWalters.com

LGW/lb Encls.

ARTICLES OF INCORPORATION OF TWIN EQUITY, INC.

ARTICLE I. NAME

The name of this corporation shall be Twin Equity, Inc.

ARTICLE II. PRINCIPAL OFFICE

The address of this corporation's principal office shall be: 5053 Ocean Blvd., Suite 285, Sarasota, FL 34242.

ARTICLE III. MAILING ADDRESS

The mailing address of the Corporation is 781 Douglas Avenue, Altamonte Springs, FL 32714.

ARTICLE IV. PURPOSE

Any and all lawful business in the State of Florida.

ARTICLE V. CAPITAL STOCK

This corporation shall have the authority to issue 1000 shares of common capital stock at a par value of \$1.00 per share.

ARTICLE VI. PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash by this corporation of any shares of new capital stock of the same kind, class, or series, as that which the shareholder already holds, shall have the preemptive right to purchase a pro rata share thereof (as nearly as may be done without the issuance of fractional shares) at the price at which such shares are offered to others.

ARTICLE VII. TRANSFER RESTRICTIONS

No shareholder shall have the right to sell, assign, pledge, encumber, transfer, or otherwise dispose of any shares of the capital stock of this corporation, without first offering such shares for sale to this corporation at the net asset value thereof. Such offer shall be in writing, signed by the shareholder, sent by registered or certified mail to this corporation at its registered office address, and open for acceptance by this corporation for a period of fifteen days from the date of mailing. If this corporation fails or refuses, within such period, to make satisfactory arrangements for the purchase of such shares, the shareholder shall have the right to dispose of such shares without any further restrictions.

On the death of any shareholder, this corporation shall have the right to purchase any shares of the capital stock of this corporation owned by the shareholder immediately prior to the shareholder's death, on the terms set forth above, and this provision shall be binding upon the personal representative of the shareholder.

Each stock certificate issued by this corporation shall carry the following legend:

"These Shares Are Held Subject To Certain Transfer Restrictions Imposed By This Corporation's Articles Of Incorporation, A Copy Of Which Is On File At This Corporation's Principal Office."

ARTICLE VIII. INITIAL REGISTERED OFFICE & AGENT

The name of the individual who shall serve as this corporation's initial registered agent and address is Lawrence G. Walters Esq., 781 Douglas Avenue, Altamonte Springs, FL 32714.

ARTICLE IX. INCORPORATOR

The name and address of the individual who shall serve as this corporation's incorporator are:

Lawrence G. Walters, Esq., 781 Do	ouglas Avenue, Altamonte Springs, FL 32714.
Laurence Walters Incompression	
Lawrence G. Walters-Incorporator	SEASON CONTROL OF SEASON STATES OF SEASON SE

I hereby accept my designation as registered agent and agree to serve as the registered agent of Twin Equity, Inc. Thereby state that I am familiar with and accept the duties and responsibilities as registered agent for Twin Equity, Inc.

Lawrence G. Walters - Registered Agent

State Of Florida County Of Seminole

On 11/15, Lawrence G. Walters, designated above as the individual who shall serve as the corporation's initial registered agent and incorporator, who is personally known to me, personally appeared before me at the time of notarization, and, after being given the oath, acknowledged signing these Articles of Incorporation of Twin Equity, Inc.

(Printed or Typed Name)

Notary Public - State of Florida my commission expires!

(SEAL)