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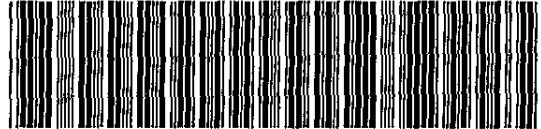
(Business Entity Name)

(Document Number)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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GC/DC

GILMAN CIOCIA

TAX & FINANCIAL PLANNING

10220 U.S. Highway 19 North • Suite 400 • Port Richey, FL 34668
727.868.9521 tel / 727.869.1941 fax / 888.848.4519 tollfree

January 6, 2004

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

Gentlemen:

Enclosed are an original and one copy of the articles of incorporation and a check for \$87.50 covering the cost of the filing fee and certified copy for GYPA Business Development, Inc.

Please mail the certified articles and accompanying documents to Gilman and Ciocia at the address below:

10220 US Hwy 19, Suite 400
Port Richey, FL 34668

If you should have any questions, do not hesitate to call our office at 727-868-9521.

Thank You,



Conan Raitt
Account Representative

CERTIFICATE OF INCORPORATION
OF
GYPA BUSINESS DEVELOPMENT, INC.

We, the undersigned, hereby make, subscribe, acknowledge and file this certificate for the purpose of creating a corporation under the laws of the state of Florida

I. NAME

The name of this corporation shall be:

GYPA BUSINESS DEVELOPMENT, INC.

II. NATURE OF BUSINESS

The general nature of the business to be transacted by this corporation shall be:

- A. To own and operate a commercial building.
- B. To purchase or otherwise acquire, and to own and mortgage, pledge, sell, assign, and transfer or otherwise dispose of, and to develop, invent, trade, deal in and deal with goods, wares, merchandise and any other real or personal property of every class and description whatsoever.
- C. To engage in any other activity or business permitted under the laws of the United States and of the State of Florida.

III. CAPITAL

The maximum amount of capital stock authorized for this corporation shall be one thousand (1,000) shares of common stock having a par value of One (\$1.00) Dollar per corporation share.

The amount of capital with which this shall begin business is One Thousand (\$1,000.00) Dollars.

IV. TERM OF EXISTENCE

This corporation shall have perpetual existence.

V. CORPORATE ADDRESS

The street address of the principal office of this corporation shall be:

4917 Shore View Court
Port Richey, Florida 34668.

VI. INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Gordon Winans
4917 Shore View Court
Port Richey, FL 34668

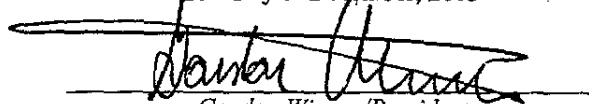
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TALLAHASSEE, FLORIDA

VII. DIRECTORS

- A. The initial number of directors shall be one (1), which may be changed number from time to time by amendment to this certificate as hereinafter provided.
- B. The names and post office addresses of the members of the first Board of Directors and their respective offices are as follows:

President: Gordon Winans
4917 Shore View Court
Port Richey, FL 34668

The undersigned has(have) executed these Articles of Incorporation this
23rd Day of December, 2003


Gordon Winans/President

VIII. ACTION BY DIRECTORS WITHOUT A MEETING

The directors of this corporation may take action by written consent.

IX. SUBSCRIBER

The name and post office address of the subscriber to this certificate of incorporation, and the number of shares he shall purchase and the consideration therefore are:

Gordon Winans	1000 shares	\$1000.00
4917 Shore View Court		
Port Richey, FL 34668		

X. AMENDMENT

This certificate of incorporation may be amended in whole or in part at any properly convened stockholders' meeting upon approval of the stockholders holding an aggregate of at least three-fourths (3/4th) of the stock entitled to vote thereon present or represented by proxy at said meeting.

XI. ADDITIONAL PROVISIONS

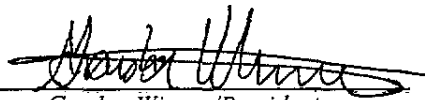
The following additional provisions for the regulation of the business and for the conduct of affairs of the corporation, and creating, dividing, limiting, and regulating the powers of the corporation, its stockholders and directors are hereby adopted as a part of this Certificate of Incorporation.

1. No person shall be required to own, hold, or control stock in the corporation as a condition precedent to holding an office in this corporation.

Signed this 23rd day of December, 2003

GYPA BUSINESS DEVELOPMENT, INC.

BY:


Gordon Winans/President

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TALLAHASSEE, FLORIDA

CERTIFICATE OF DESIGNATION
REGISTERED AGENT / REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designated the registered office / registered agent, in the state of Florida.

1. The name of the corporation is:

GYPA BUSINESS DEVELOPMENT, INC.

2. The name and address of the registered agent and office is:

Gordon Winans
8260 Kristel Circle
Port Richey, FL 34668

Signature: 
(CORPORATE OFFICER)

Title: PRESIDENT

Date: 12/30/03

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATION OF MY POSITION AS REGISTERED AGENT.

SIGNATURE: 

DATE: 12/30/03