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ORION L. FRANKLIN 524 Figuera Avenue Fort Myers, FL 33905

BY FEDERAL EXPRESS

January 12, 2004

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

Re: Incorporation of SIMULATED ACOUSTICS, INC.

Ladies and Gentlemen:

Enclosed are the original and one copy of Articles of Incorporation of SIMULATED ACOUSTICS, INC. Please file the Articles with an effective date of January 9, 2004 and return a noncertified copy to me. Also enclosed is a check for \$70.00 in payment of the fees for filing and for designation of the registered agent.

Thank you for your attention to this matter.

Very truly yours,

Opion L. Franklin

Orion L. Franklin

VDS:ffw Enclosures

ARTICLES OF INCORPORATION

OF

SIMULATED ACOUSTICS, INC.

FILED

04 JAN 13 PH 12: 00

State TALLAGES SEE, FLORIDA

Article I - Name

The name of this corporation is SIMULATED ACOUSTICS, INC.

Article II - Duration

This corporation shall commence January 9, 2004, and shall have perpetual existence thereafter.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Capital Stock

This corporation is authorized to issue one thousand (5,000) shares of One Dollar (\$1.00) par value common stock, all of the same class.

Article V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 524 Figuera Avenue, Fort Myers, Florida 33905, and the name of the initial registered agent of this corporation at that address is Orion L. Franklin.

Article VI - Principal Office and Mailing Address

The street address and the mailing address of the corporation is 524 Figuera Avenue, Fort Myers, Florida 33905.

Article VII - Initial Board of Directors

This corporation shall have one director initially. The number of directors may be increased or decreased from time to time by the Bylaws but shall never be less than one. The name and address of the initial director of this corporation are as follows:

Orion L. Franklin 524 Figuera Avenue Fort Myers, FL 33905

Article VIII - Incorporator

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

Orion L. Franklin 524 Figuera Avenue Fort Myers, FL 33905

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on January 9, 2004.

Orion L. Franklin

Incorporator

FILED

04 JAN 13 PM 12: 00

TALLANDOL, FLORIDA

OATH OF ACCEPTANCE

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in these Articles of Incorporation, 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 obligations of my position as registered agent.

Orion L. Franklin
Registered Agent

STATE OF FLORIDA)
COUNTY OF LEE)

THE FOREGOING INSTRUMENT was subscribed, sworn to and acknowledged before me by ORION L. FRANKLIN, who (X) is personally known to me or

() produced a ________ Driver's License as identification.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal, in the State and County aforesaid, this 9th day of January, 2004.

Notary Public

Print or stamp name:

Seal:

