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FLORIDA PROFIT CORPORATION OR P.A.

SP & KH Inc.

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1/22/04

ARTICLES OF INCORPORATION

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

SP & KH Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

SP & KH Inc.

14771 US Hwy One Juno Beach, FL 33408

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

1,500 Shares at \$.0001 Par Value

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS The name and address of the initial registered agent is:

Sangita P. Patel 6233 Lansdowne Circle Boynton Beach, FL 33437 AHASSEE, FLORIDA

Prepared By:
Bruce B. Hubbard
77 East John St.
Hicksville, New York 11801
1-516-935-3940

ARTICLES V INITIAL OFFICER(S)/DIRECTOR(S)

The name(s) and street address(es) and title(s) to these Articles of Incorporation is(are):

Sangita P. Patel - 6233 Lansdowne Circle, Boynton Beach, FL 33437 - President Parmagand D. Patel - 6233 Lansdowne Circle, Boynton Beach, FL 33437 - Treasurer

ARTICLES VI INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

Sangita P. Patel - 6233 Lansdowne Circle, Boynton Beach, FL 33437

The undersigned incorporator(s) has(have) executed these Articles of Incorporation this

21st day of January 2004.

Sangita P. Patel
Sangita P. Patel-Signature

CERTIFICATE OF DESIGNATION OF 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 THE DESIGNATING THE REGISTERED OFFICE/AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is:	SP & KH Inc.	
2. The name and address of the registe	red agent and office is:	
	Sangita P. Patel	
	Name	
	6233 Lansdowne Circle	
	(P.O. Box or Mail Drop Box NOT Acceptable)	
	Boynton Beach, FL 33437	
	(City / State / Zip)	
corporation at the place designated agent and agree to act in this capac	gent and to accept service of process for the above stated in this certificate, I hereby accept the appointment as regiscity. I further agree to comply with the provisions of all the experience of my duties, and am familiar with and accepared agent.	statutes
		TALLAHASSEE,
Sample P. Petal	January 21, 2004	OF S. FLL
Sangita P. Patel	(Date)	五百五

SIGNATURE