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TALLAHASSEE, FL 32309

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CERTIFIED PUBLIC ACCOUNTANTS

February 9, 2004

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32301

Gentlemen:

Enclosed are the Articles of Incorporation for EL Merchant Enterprises, Inc. and a check for \$122.50 to cover the following:

Filing Fee	\$ 35.00
Registered Agent Fee	35.00
Certified Copy of	
Articles of Incorporation	<u>52.50</u>
	\$122.50

Thank you for your attention to this matter.

Very truly yours,

William O. Alexander

Enclosures

ARTICLES OF INCORPORATION

The undersigned, acting as incorporators under the Florida General Corporation Act, adopt the following articles of incorporation for such corporation:

1. The name of the corporation is EL MERCHANT ENTERPRISES, INC. whose mailing address is 15429 Brushwood Drive, Tampa FL 33624.
2. The period of its duration is perpetual.
3. The purpose is to engage in any activities or business permitted under the laws of the United States and Florida.
4. The corporation shall have authority to issue 1000 shares, all of one class, \$1.00 par value.
5. The address of its initial registered office is 15429 Brushwood Drive, Tampa FL 33624 and the name of the registered agent at said address is Elizabeth Merchant.
6. The number of directors constituting its initial Board of Directors is Two(2) whose names and addresses are:

NAME	ADDRESS
Elizabeth Merchant	15429 Brushwood Drive Tampa FL 33624
Joseph Merchant, III	15429 Brushwood Drive Tampa FL 33624

7. The names and addresses of the incorporators are:

NAME	ADDRESS
Elizabeth Merchant	15429 Brushwood Drive Tampa FL 33624
Joseph Merchant, III	15429 Brushwood Drive Tampa FL 33624

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SIGNATURE OF INCORPORATORS

Elizabeth S. Merchant

Joseph M. Merchant, III

I, Elizabeth Merchant accept the designation as registered agent for EL Merchant Enterprises, Inc.

Elizabeth Merchant
Elizabeth Merchant

Dated February 9, 2004

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Before me, the undersigned authority, personally appeared Elizabeth Merchant and Joseph Merchant, III who is well known to be the person described in and who subscribed to the above Articles of Incorporation, and they do freely and voluntarily acknowledge before me according to law that they made and subscribed the same for the uses and purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and my official seal, at Tampa, Florida in said county, state this 9th day of February 2004.

William S. Alexander



William S. Alexander
Notary Public, State of Florida
Commission Expires 12/31/2006
Herald Tera
Atlantic Bonding Co., Inc.