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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

A handwritten signature or initials in a cursive script, possibly reading 'E. G.', enclosed in a faint oval.

Law Offices of
LEBOWITZ & RAZOR

*Walter B. Lebowitz, Florida Licensed Real Estate Broker, Mortgage Broker, and
Business Broker With One Stop Realty, Business & Professional Services Inc.
Florida Licensed and Bonded Public Adjuster; Member of California Bar only*

*Arthur N. Razor, Member of Florida Bar
12555 Biscayne Boulevard, #924 Miami, Florida 33181
Phone: 305-893-0000 • Fax: 305-893-0007*

March 22, 2004

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, Florida 32314

Re: I. Q. INDUSTRIES, INC.

Ladies and Gentleman:

Enclosed please find our office check in the sum of \$70.00 for payment of the filing fee and registered agent's fee for the above new corporation.

Please mail me the enclosed copy after you stamp and date the same showing when it was filed for record.

If there is any problem with the above please call the undersigned.

I will accept a collect call if necessary.

Thank you for your cooperation.

Yours very truly,

Law Offices of Lebowitz & Razor

BY: 
Walter B. Lebowitz, for the Firm

ARTICLES OF INCORPORATION OF

I. Q. INDUSTRIES, INC.

ARTICLE I - NAME

The name of this Corporation is:

I. Q. INDUSTRIES, INC.

ARTICLE II - DURATION

This corporation shall have perpetual existence commencing on the date of the filing of these Articles with the Department of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any and/or all-lawful business, especially anything relating to PRODUCTION, CREATING AND DISTRIBUTION OF DOG RAMPS AND OTHER DOG PRODUCTS, AND ANYTHING CONNECTED WITH THE DOG INDUSTRY.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 1,000,000 shares of common stock, at one-tenth-cent (\$.001) par value, per share.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial principal and registered office of this corporation is, 12555 Biscayne Blvd. #924, Miami, FL 33181, and the name of the initial registered agent of this corporation at that address is, Walter B. Lebowitz.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have One (1), Director constituting the initial Board of Directors. The number of Directors may be either

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increased or decreased from time to time by the By Laws. The names and addresses of the initial Board of Directors of this corporation is/are:

NAME	ADDRESS
Joseph McCall,	12555 Biscayne Blvd. #924, Miami, FL 33181
Director, President and Treasurer	

ARTICLE VII - INCORPORATORS

The name and address of each person signing these Articles are:

NAME	ADDRESS
Joseph McCall,	12555 Biscayne Blvd. #924, Miami, FL 33181

ARTICLE VIII - INDEMNIFICATION

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE IX - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 19th day of March 2004.



Subscriber, Joseph McCall

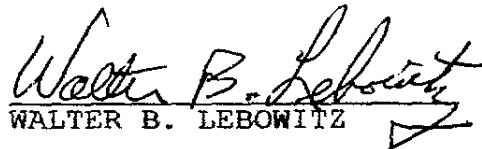
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ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, WALTER B. LEBOWITZ, having a business office at 12555 Biscayne Blvd. #924, Miami, FL 33081, and, having been designated as the Registered Agent in the above and foregoing Articles, and to accept service of process for the above stated Corporation at my business address, am familiar with and accept the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes. I further agree to comply with the provisions of said Statutes relating to the proper and complete performance of my duties as registered agent.


WALTER B. LEBOWITZ

Date: March 22, 2004

c: RES AGENT