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To:

Division of Corporations

Fax Number : (850) 205-0381

From:

Account Name : ACE INDUSTRIES, INC.

Account Number : 070744001530 Phone : (305) 358-2571

Fax Number : (305)373-7718

FLORIDA PROFIT CORPORATION OR P.A.

PAUL REFKIN & ASSOCIATES, INC.

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

Articles of Incorporation

Article 1:

Name of Corporation: PAUL REFKIN & ASSOCIATES, INC.

Address of Corporation: 16300 GOLF CLUB ROAD, APT 801

WESTON, FL 33326

Article 2:

Capital Stock: The number of shares which the corporation has authorized to be

outstanding at any one time is 100, with a par value of 0

Article 3:

REGISTERED AGENT: COLLEEN POTKAY

REGISTERED OFFICE: 1732 NE 50TH STREET

POMPANO BEACH, FL 33064

*I am familiar with and hereby accept the duties and responsibilities as Register Agent for said corporation.

Signature of Registered Agent

Article 4:

The Board of Directors is: (Board of Directors is NOT REQUIRED).

First listed is President, Second is Vice President, then Secretary/Treasurer.

1. (P) PAUL REFKIN, 16300 GOLF CLUB ROAD, APT 801, WESTON, FL 33326

2. (V) BEVERLY REFKIN, 16300 GOLF CLUB ROAD, APT 801, WESTON, FL 33326

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Article 5:

The NAME and ADDRESS of the INCORPORATOR is:

COLLEEN POTKAY 1732 NE 50TH STREET

POMPANO BEACH, FL 33064

In witness whereof, I have subscribed my name:

Signature of Incorporator

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PREPARED BY: ACE INDUSTRIES, INC. 54 N.W. 11TH STREET, MIAMI, FL. 33138, (305) 358-2571