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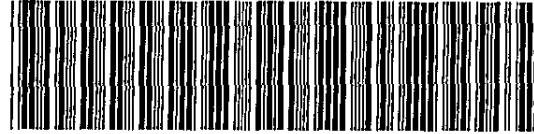
(Business Entity Name)

(Document Number)

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TH 10/8/04

To Whom It May Concern:

If there are any questions concerning the filing of these Articles of Incorporation

Please feel free to contact Mr. David Strong at 386-761-7855 Extension 226.

The signature below authorizes you to act upon his direction in this matter.

Please mail the Articles of Incorporation to:

Quality Financial Services Inc.

209 Dunlawton Ave Suite 14

Port Orange, FL 32127


KENNETH ROWLAND

ARTICLES OF INCORPORATION

ARTICLE I = NAME

The Name of this Corporation is ROWLAND ROLLS INC.

ARTICLE II = DURATION

This corporation shall have perpetual existence commencing on the date of filing with the Secretary of State of Florida.

ARTICLE III = PURPOSE

This corporation is organized for transacting all lawful business.

ARTICLE IV = CAPITAL STOCK

This corporation is authorized to issue one hundred (1,000) shares of one-dollar par value common stock.

ARTICLE V = INITIAL REGISTERED OFFICE AND AGENT

The mailing address of the principal office of this corporation is

609 SE 33RD TERRACE CAPE CORAL, FL 33904

The initial registered agent is KENNETH ROWLAND whose physical address is

609 SE 33RD TERRACE CAPE CORAL, FLORIDA 33904

The registered address is:

609 SE 33RD TERRACE CAPE CORAL FL 33904

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE VI = INITIAL BOARD OF DIRECTORS

This corporation shall have no Directors.

ARTICLE VII = INCORPORATORS

The name and address of the person signing these articles of Incorporation is:

KENNETH ROWLAND

609 SE 33RD TERRACE CAPE CORAL, FLORIDA 33904

ARTICLE VIII = MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of this corporation shall be managed under the direction of the majority of shareholders of this corporation.

Each shareholder shall be entitled to one vote in person, or by proxy, for each share of voting stock held. A majority of the outstanding shares of the corporation entitled to vote, represented in person, or by proxy, shall constitute a quorum at any meeting of the shareholders for the management of the business of the corporation.

ARTICLE IX = POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE X = INDEMNIFICATION

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

ARTICLE XI = AMENDMENT

The corporation reserves the right to amend or repeal any provisions contained in these Articles Of Incorporation, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XII = OFFICERS

The initial officers will be as follows:

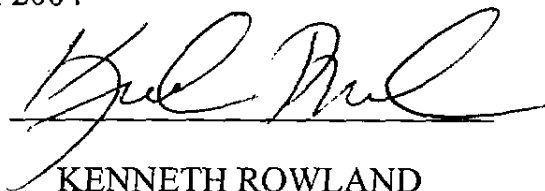
President: KENNETH ROWLAND - 609 SE 33RD TERRACE CAPE CORAL FL 33904

Vice President: KENNETH ROWLAND - 609 SE 33RD TERRACE CAPE CORAL FL 33904

Secretary: KENNETH ROWLAND - 609 SE 33RD TERRACE CAPE CORAL FL 33904

Treasurer: KENNETH ROWLAND - 609 SE 33RD TERRACE CAPE CORAL FL 33904

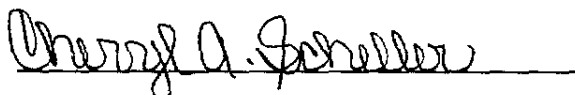
IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation on this date: September 21, 2004


KENNETH ROWLAND

STATE OF FLORIDA)

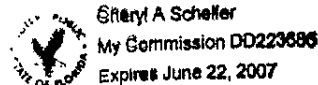
COUNTY OF VOLUSIA)

Before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared KENNETH ROWLAND known by me to be the person who executed the foregoing Articles of Incorporation and they acknowledged before me that they executed those Articles of Incorporation. In witness whereof, I have hereunto set my hand and seal in the State and County last aforesaid, this date September 21, 2004



Notary Public, State of Florida At Large:

My Commission Expires: June 22, 2007



CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA.

NAMING AGENT UPON WHICH PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST – ROWLAND ROLLS INC.

DESIRING TO ORGANIZE OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS
PRINCIPAL PLACE OF BUSINESS AT THE CITY OF CAPE CORAL STATE OF FLORIDA HAS NAMED
KENNETH ROWLAND AS ITS AGENT TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA.

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE
CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT
IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL
STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE



REGISTERED AGENT: KENNETH ROWLAND

DATE: September 21, 2004