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JEFFREY P. ZANE, P.A. ATTORNEY AT LAW 4800 RIVERSIDE DRIVE

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Palm Beach Gardens, Florida 33410

JEFFREY P. ZANE*

*Member of Florida & New York Bar TELEPHONE (561) 627-1277 TELEFAX (561) 627-8605 E-MAIL jeff@zanelaw.com WEBSITE www.zanelaw.com

October 12, 2004

Department of State Division of Corporations Secretary of State Division of Corporations 409 East Gaines Street Tallahasee, Fl. 32399

SUBJECT: INCOM PROPERTIES 31 INCORPORATED

FROM:

Jeffrey P. Zane, Esquire Jeffrey P. Zane, P.A. 4800 Riverside Drive Suite 101 Palm Beach Gardens, Florida 33410

For further information concerning this matter, please call Jeffrey P. Zane, Esquire at (561) 627-1277.

Enclosed are an original and two (2) copies of the Articles of Incorporation and a check for:

\$87.50 for Filing Fee, Certificate of Status & Certified Copy

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ARTICLES OF INCORPORATION OF INCOM PROPERTIES 31 INCORPORATED

In compliance with the requirements of F.S. Chapter 607, the undersigned hereby acts as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the Corporation is: INCOM PROPERTIES 31 INCORPORATED.

ARTICLE II

The street address of the principal office of the Corporation is: c/o Mr. Francis Pantaleo, 1655 Breakers West Blvd., West Palm Beach, FL 33411.

ARTICLE III

The maximum number of shares this Corporation is authorized to issue is 1000, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE IV

The initial street address of the Corporation's registered office is: 4800 Riverside Drive, Suite 101, Palm Beach Gardens, Florida, 33410. The initial registered agent for the Corporation at that address is: Jeffrey P. Zane, Esquire.

ARTICLE V

The initial board of directors shall consist of two members. This number may be increased or decreased from time to time in accordance with the Corporations's bylaws, but shall never be less than one. The names and addresses of the persons who will serve on the initial board of directors are:

Names	Addresses
Geoffrey Germony	2204 Vision Drive Palm Beach Gardens, Fl. 33418
Francis Pantaleo	1655 Breakers West Blvd.

West Palm Beach, Fl. 33411

ARTICLE VI

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

Name

Address

Geoffrey Germony

2204 Vision Drive Palm Beach Gardens, Fl. 33418

ARTICLE VII

The Corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation.

Geoffrey Germony

Incorporator

Date

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for INCOM PROPERTIES 31 INCORPORATED at the place designated in the articles of incorporation, the undersigned is fanfiliar with and accepts the obligations of that position pursuant to F.S. 607.0501.

effey Zane, Esquire

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