

**Electronic Articles of Incorporation
For**

P05000034086
FILED
March 04, 2005
Sec. Of State
jshivers

M. E. KOGA, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

M. E. KOGA, INC.

Article II

The principal place of business address:

804 7TH STREET, S.E.
LARGO, FL. US 33771

The mailing address of the corporation is:

804 7TH STREET, S.E.
LARGO, FL. US 33771

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1000

Article V

The name and Florida street address of the registered agent is:

MICHAEL E KOGA
804 7TH STREET, S.E.
LARGO, FL. 33771

I certify that I am familiar with and accept the responsibilities of registered agent.

P05000034086
FILED
March 04, 2005
Sec. Of State
jshivers

Registered Agent Signature: MICHAEL E. KOGA

Article VI

The name and address of the incorporator is:

JACK CALLAHAN
451 CENTRAL PARK DRIVE
LARGO, FL
33771

Incorporator Signature: JACK CALLAHAN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: D, P
MICHAEL E KOGA
804 7TH STREET, S.E.
LARGO, FL. 33771 US