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Division of Corporations

Fax Number : (850)205-0381

ccount Name : EMPIRE CORPORATE KIT COMPANY

Account Number: 072450003255 Phone: : (305)634-3694 Fax Number: (305)633-9696

FLORIDA PROFIT CORPORATION OR P.A.

abc refurbishing corp.

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FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

August 8, 2005

EMPIRE CORPORATE KIT COMPANY

SUBJECT: ABC REFURBISHING CORP.

REF: W05000037226

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Division of Corporations - P.O. BOX 6327 - Tallahasses, Florida 32314

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Articles of Incorporation

Article 1:

Name of Corporation:

ABC REFURBISHING CORP.

Address of Corporation:

6000 NORTH BAYSHORE DRIVE

MIAMI, FL 33137

Article 2:

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

be outstanding at any one time is 100, with \$1.00 par value.

Article 3:

REGISTERED AGENT:

OMAR FRIAS

REGISTERED OFFICE:

6000 NORTH BAYSHORE DRIVE

MIAMI, FL 93137

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

Chan I mas

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) OMAR FRIAS, 6000 NORTH BAYSHORE DRIVE, MIAMI, FL 83157

Article 5: The NAME and ADDRESS of the INCORPORATOR is:

OMAR FRIAS 6000 NORTH BAYSHORE DRIVE MIAMI, FL 33137

In witness whereof, I have subscribed my name:

Signature of Incorporator

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