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LAW OFFICES

JEROME L. TEPPS, P.A.

2787 East Oakland Park Boulevard
Suite 202
Fort Lauderdale, Florida 33306
(954) 563-2852 – FAX (954) 563-8357

January 11, 2006

SECRETARY OF STATE
DIVISION OF CORPORATIONS
Post Office Box 6327
Tallahassee, Florida 32314

Re: Gupta Partners, Inc.

Dear Sir or Madame:

Please find original and one copy of the Articles of Incorporation and Consent of Resident Agent for filing with your office, reference above, along with my office check # 37512 in the amount of \$122.50 representing filing fee.

Please endorse your approval of the Articles of Incorporation on the enclosed copy, certify and return same to this office. I have enclosed a self addressed stamped envelope for your convenience.

Thank you.

Sincerely yours,


Jerome L. Tepp, Esq.
Attorney for Gupta Partners, Inc.

JLT/ps
Enclosures: as noted

forms\article fax

**ARTICLES OF INCORPORATION OF
GUPTA PARTNERS, INC.**

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ARTICLE I

NAME

The name of the corporation is GUPTA PARTNERS, INC.

ARTICLE II

DURATION AND COMMENCEMENT OF EXISTENCE

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

**ARTICLE III
PURPOSE**

This corporation is organized for the purpose of transacting any or all lawful business for which corporations may be incorporated under Chapter 607 of the Florida Statutes.

**ARTICLE IV
CAPITAL STOCK**

This corporation is authorized to issue 10,000 shares of \$.10 par value common stock.

ARTICLE V

CORPORATE OFFICE

The address of the corporate office is 10090 NW 13th Street, Plantation, Florida 33322 or as otherwise reflected in the annual report.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 10090 NW 13th Street, Plantation, Florida 33322 and the name of the initial Registered Agent of this corporation at that address is Jerome L. Teppes.

ARTICLE VII

INITIAL BOARD OF DIRECTOR/INCORPORATOR

The corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one nor more than three. The name and address of the initial director of this corporation is:

<u>NAME</u>	<u>ADDRESS</u>
Jerome L. Teppes	10090 NW 13 th Street
..	Plantation, Florida 33322

**ARTICLE VIII
INDEMNIFICATION**

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

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 11 day of January, 2006.

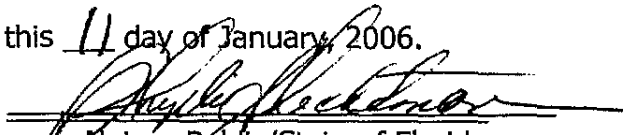


JEROME L. TEPPS

STATE OF FLORIDA)
COUNTY OF BROWARD)

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared JEROME L. TEPPS known to me and known by me or who produced N/A as identification, who did take an oath, and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal in the State of County above mentioned, this 11 day of January, 2006.



Notary Public/State of Florida
My commission expires:



Phyllis Shechtman
MY COMMISSION # DD194024 EXPIRES
June 14, 2007
BONDED THROUGH TROY FARM INSURANCE, INC.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS
MAY BE SERVED.

Pursuant to Section 48.091 and Section 607.034(3), Florida Statutes, the
following is submitted in compliance with said Sections:

GUPTA PARTNERS, INC. desires to organize under the Laws of the State of
Florida with its registered office as indicated in the Articles of Incorporation at 10090
NW 13th Street, Plantation, Florida 33322 as its Agent to accept service of process
within this State.

CONSENT OF REGISTERED AGENT

Having been named to accept service of process for the above named
corporation, at the place designated in this Certificate, I hereby accept to act in this
capacity, and agree to comply with the provisions of said Sections relative to keeping
open said office.


JEROME L. TEPPES

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