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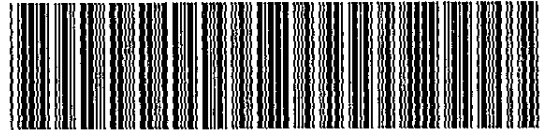
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

2/1/06

LEWIS RINDER, P. A.

**ATTORNEY AT LAW
700 COLORADO AVENUE
STUART, FLORIDA 34994**

**POST OFFICE BOX 616
PALM CITY, FLORIDA 34991**

**TEL (772) 283-2221
FAX (772) 283-2221**

Jasnuary 31, 2006

Bureau of Corporate Records
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: Articles of Incorporation
BOAT ACCOUNT MANAGEMENT, INC.

Dear Sir:

Enclosed please find the Articles of Incorporation and resident agent designation for **BOAT ACCOUNT MANAGEMENT, INC.**

Please file this document and return the Certificate of Incorporation and a certified copy of the Articles to me at the above address.

Also enclosed is a check in the amount of \$78.75 to cover your fees in this matter.

Your assistance in this matter is greatly appreciated.

Very truly yours,


LEWIS RINDER

LR/cjr
Enclosures

ARTICLES OF INCORPORATION
OF
BOAT ACCOUNT MANAGEMENT, INC.

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06 FEB -3 PM 4:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation for such corporation:

ARTICLE ONE - NAME

The name of this corporation shall be BOAT ACCOUNT MANAGEMENT, INC.

ARTICLE TWO - DURATION

The term of existence of this corporation shall be perpetual and shall commence on the date the Articles of Incorporation are filed with the Department of State.

ARTICLE THREE - PURPOSE

The general purpose for which this corporation is organized is to engage in or transact any and all lawfull business for which a corporation may be incorporated under the Florida General Corporation Act.

ARTICLE FOUR - CAPITAL STOCK

The aggregate number of shares which this corporation has authority to issue is ONE HUNDRED (100), all of which shall be common shares with a par value of ONE DOLLAR (\$1.00) per share.

ARTICLE FIVE - REGISTERED OFFICE AND AGENT

The street address of the initial principal office, the street address of the initial registered office and the mailing address of this corporation is 18958 S.E. Homewood Avenue,

Jupiter, Florida 33469. The initial registered agent at such address is TINA E. CHURCH.

ARTICLE SIX - DIRECTORS

The number of directors constituting the initial Board of Directors of this corporation is one. The number of directors may be either increased or decreased in the manner provided in the Bylaws, but shall never be less than one.

The name and address of the person who is to serve as the initial director are:

NAME

ADDRESS

TINA E. CHURCH

18958 S.E. Homewood Avenue
Jupiter, Florida 33469

ARTICLE SEVEN - BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors and the shareholders, however Board of Directors may not alter, amend or repeal any bylaw adopted by the shareholders if the shareholders specifically prescribe in such bylaw that it shall not be altered, amended or repealed by the Board of Directors.

ARTICLE EIGHT - INCORPORATOR

The name and address of the Incorporator of this corporation are:

NAME

ADDRESS

TINA E. CHURCH

18958 S.E. Homewood Avenue
Jupiter, Florida 33469

IN WITNESS WHEREOF, the undersigned Incorporator of this corporation has executed these Articles of Incorporation this 31 day of JANUARY, 2006

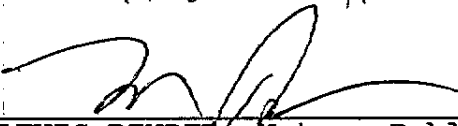

TINA E. CHURCH

STATE OF FLORIDA)
COUNTY OF MARTIN)

The foregoing Articles of Incorporation were acknowledged before me without oath this 31 day of JANUARY, 2006, **TINA E. CHURCH**, identified by FL DRIVER LIC# 42.



Lewis Rinder
MY COMMISSION # DD124920 EXPIRES
June 20, 2006
BONDED THRU TROY FARM INSURANCE, INC

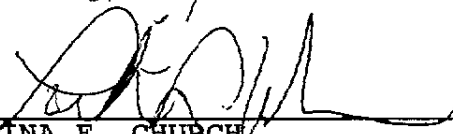

LEWIS RINDER, Notary Public

My Commission Expires:

ACCEPTANCE

The undersigned, who has been named as Registered Agent of the above corporation in Article Five of the foregoing Articles of Incorporation does hereby accept said appointment.

Dated this 31 day of JANUARY, 2006.


TINA E. CHURCH
Registered Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA