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Terrance R. Ketchel Martin W. Lester* Jennifer H. Copus Arthur H. Lester, M.D., J.D. 4 Eleventh Avenue Suite 2B Shalimar, FL 32579

- * Also Admitted in VA, MD, DC
- + Of Counsel

May 25, 2006

Department of State Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

RE: Articles of Incorporation of Kipling Records, Inc.

Dear Sir/Madam:

Enclosed please find an original and one copy of the Articles of Incorporation of Kipling Records, Inc., together with this firm's check in the amount of \$70.00 representing the filing fee.

Please return the filed copy to the address noted above. Thank you for your assistance and should you have any questions concerning this matter, please contact the office.

Sincerely,

Lorilee J. Corbett

Laile J. Corbett

Paralegal

ljc

Enclosures: a/s

2006 JUN -2 PH 2: SECRETARY OF STA TALL AHASSEE, FLOR

ARTICLES OF INCORPORATION

FOR

KIPLING RECORDS, INC.

Article I.

Corporate Name

The name of this corporation is Kipling Records, Inc.

Article II.

Nature of Business and Powers

The general nature of the business to be transacted by this Corporation is to engage in any and all business permitted under the laws of the State of Florida.

Article III.

Term of Existence

This Corporation shall have perpetual existence commencing upon filing of these Articles of Incorporation.

Article IV.

Capital Stock

The maximum number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is one hundred thousand (100,000) shares of common stock having no par value.

Article V.

Registered Agent and Initial Registered and Principal Office

The name of the initial registered agent and the street address of the initial registered office and principal office of this Corporation in the State of Florida shall be: Ronald W. Hedgecock, 7415

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Camale Drive, Pensacola, Florida 32504. The Board of Directors from time to time may move the registered office to any other address in the State of Florida.

Article VI.

Board of Directors

This Corporation shall have three (3) directors initially. The number of directors may be increased or diminished from time to time by By-Laws adopted by the stockholders, but shall never be less than one.

Article VII.

Initial Directors

The name of the initial directors of this Corporation and their street addresses are Ronald W. Hedgecock, Ronald W. Hedgecock, II, and Emily A. Hedgecock, all of 7415 Camale Drive, Pensacola, Florida 32504. The persons named as initial directors shall hold office for the first year of existence of this Corporation or until their successors are elected or appointed and has/have qualified, whichever occurs first.

Article VIII.

Incorporator

The name and street address of the person signing these Articles of Incorporation as the Incorporator is: Ronald W. Hedgecock, 7415 Camale Drive, Pensacola, Florida 32504.

Article X.

Amendment

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved at a stockholder's meeting by at least a majority of the stock entitled to vote, unless all of the

directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

IN WITNESS WHEREOF, the undersigned, as Incorporator and Registered Agent, has executed the foregoing Articles of Incorporation on the S day of May, 2006

Ronald W. Hedgecock

STATE OF FLORIDA COUNTY OF ESCAMBIA

I HEREBY CERTIFY that on this _____ day of May, 2006, before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgments, personally appeared Ronald W. Hedgecock, who is personally known to me or who has produced the identification identified below, who is the person described in and who executed the foregoing instrument, and who after being duly sworn says that the execution hereof is his/her free act and deed for the uses and purposes herein mentioned.

SWORN TO AND SUBSCRIBED before me on the day and year last aforesaid.

To me personally known

Identified by Driver's License Number #322 7739 42 4520 issued by the State of Fletion.

BRIAN D. GRAYBEAL MY COMMISSION # DD 140569 EXPIRES: August 8, 2006 Notary Public

Typed Name: BRIAND Graybe My Commission Expires: 8/8/2006

Commission No.: DD 140569

I, Ronald W. Hedgecock, am hereby familiar with and accept the duties and responsibilities as Registered Agent for Kuhn Enterprises, Inc.

RONALD W. HEDGECOCK

Registered Agent