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FLORIDA PROFIT/NON PROFIT CORPORATION

LP.O. WHOLESALE PROPERTIES, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
I.P.O. WHOLESALE PROPERTIES, INC.

The undersigned subscriber of these Articles of Incorporation, a natural person competent to contract, hereby applies to form a corporation under the laws of the State of Florida.

FIRST: The name of the corporation is: I.P.O. WHOLESALE PROPERTIES, INC.

SECOND: The corporation may engage in any activity or business permitted under the laws of the United States of America and of the State of Florida.

THIRD: The maximum number of shares of stock which this corporation is authorized to have outstanding at any time shall be 500 shares, having a ONE DOLLAR (\$1.00) par value each.

All of the aforementioned stock is to be issued as fully paid for and is exempt from assessment.

The capital stock may be paid for in property, labor, or services at a just valuation, to be fixed by the incorporator, or by the board of directors at a meeting called for such purpose, or at the organization meeting.

Property, labor, or services may also be purchased or paid for with the capital stock at a just valuation of said property, to be fixed by the directors of the company. Stock in other corporations or going businesses may be purchased by the corporation in return for the issuance of the capital stock, and said purchase shall be on such basis and for such consideration and the issuance of so much of the capital stock as the directors of the company may decide.

Alan C. Gold, P.A.
1501 Sunset Drive
Second Floor
Coral Gables, FL 33143
305-667-0475
Florida Bar #: 304875

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FOURTH: The amount of capital with which the corporation may begin business will not be less than FIVE HUNDRED DOLLARS (\$500.00).

FIFTH: The corporation is to have perpetual existence.

SIXTH: The address of the corporation's initial registered office and the name of the initial registered agent at such address is as follows:

Registered Agent

Alan Berger
120 East Oakland Park Blvd.
Suite 105
Ft. Lauderdale, FL 33334

Corporate Mailing Address

120 East Oakland Park Boulevard
Suite 105
Ft. Lauderdale, FL 33334

SEVENTH: The number of directors constituting the initial board of directors is one (1).

EIGHTH: The names and post office address of the President, Vice President, Secretary/Treasurer, and the names of the first board of directors, who, subject to the provisions of these Articles of Incorporation and of the corporation's by-laws, shall hold office for the first year of the corporation's existence, or until their successors are elected and shall have qualified, are the following:

Alan Berger, PRESIDENT/TREASURER
120 East Oakland Park Boulevard
Suite 105
Ft. Lauderdale, FL 33334

Ben Henschel, VICE PRESIDENT/SECRETARY
120 East Oakland Park Boulevard
Suite 105
Ft. Lauderdale, FL 33334

NINTH: The name and post office address of the Incorporator is: Alan Berger, 120 East Oakland Park Boulevard, Suite 105, Ft. Lauderdale, FL 33334.

TENTH: In furtherance and not in limitation of the powers conferred by the laws of the

Alan C. Gold, P.A.
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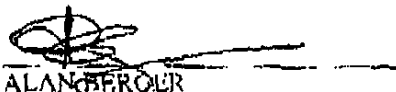
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State of Florida, the Board of Director is hereby especially authorized

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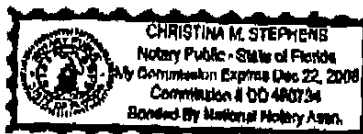
- a. To make and alter the by-laws at pleasure.
- b. To fix the amount to be reserved as working capital and to authorize and cause to be executed mortgages and liens upon the property and franchises of this corporation.

ELEVENTH: Cumulative voting may be permitted by the terms of the by-laws.IN WITNESS WHEREOF, the party hereto has set his hand and seal this 9 day ofNovember, 2006.


ALAN BERGER

STATE OF FL


COUNTY OF Indian River



BE IT REMEMBERED, that on this day personally appeared before me, ALAN BERGER, a party to the foregoing Articles of Incorporation, known to me personally to be such or identified by Drivers License, and upon his oath acknowledged the above Articles of Incorporation to be the act and deed of the signer, and that the facts therein stated are truly set forth.

WITNESS my hand and official seal at 800 20th PL, this 9th day of November, 2006.
Vero Beach, FL 32960

NOTARY PUBLIC



expires Dec. 22, 2008

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate. I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provision of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.



Registered Agent
ALAN BERGER

Alan C. Gold, P.A.
1201 Sunset Drive
Second Floor
Coral Gables, FL 33143
305-867-0475
Florida Bar #: 304875

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