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December 30, 1994

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

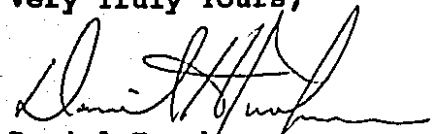
Re: Furukawa & Associates, Inc.

Gentleman:

Enclose please find the original and one copy of the Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation, and Fee for Registered Agent Designation for the above named corporation.

Very Truly Yours,



Daniel Furukawa
Furukawa & Associates, Inc.

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ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	Daniel Furukawa		
ADDRESS	3501 Grant Blvd.		
CITY	Orlando	STATE	FL ZIP 32804
NAME	Donna Furukawa		
ADDRESS	3501 Grant Blvd.		
CITY	Orlando	STATE	FL ZIP 32804
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 30th day of December, 19 94.

Donna Tucker (Seal)

ARTICLES OF INCORPORATION

of

Furukawa & Associates, Inc.
(name of corporation)

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

ARTICLE I - CORPORATE NAME

The name of the corporation is:

Furukawa & Associates, Inc.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue five hundred shares (500) of one Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the Initial Registered Agent office and the name of the Initial Registered Agent at that office is:

NAME	<u>Daniel Furukawa</u>		
ADDRESS	<u>5151 Adanson St., Suite 108</u>		
CITY	<u>Orlando</u>	FLORIDA	ZIP <u>32804</u>

The principal office, if known, or the mailing address of the corporation is:

NAME	<u>Furukawa & Associates, Inc.</u>		
ADDRESS	<u>5151 Adanson St., Suite 108</u>		
CITY	<u>Orlando</u>	FLORIDA	ZIP <u>32804</u>

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have two (2) directors 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 (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	<u>Daniel Furukawa</u>		
ADDRESS	<u>3501 Grant Blvd.</u>		
CITY	<u>Orlando</u>	STATE <u>FL</u>	ZIP <u>32804</u>
NAME	<u>Donna Furukawa</u>		
ADDRESS	<u>3501 Grant Blvd.</u>		
CITY	<u>Orlando</u>	STATE <u>FL</u>	ZIP <u>32804</u>
NAME			
ADDRESS			
CITY		STATE	ZIP

**CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT**

CERTIFICATE OF REGISTERED AGENT

OF

Furukawa & Associates, Inc.

(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation

at 5151 Adanson St., Suite 108

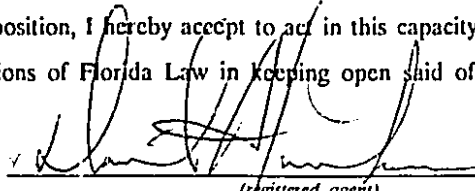
Orlando, FL 32804

has named Daniel Furukawa

located at the aforesaid address, as its Registered Agent to accept service of process within this state.

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above stated corporation at the place designated in this certificate, and being familiar with the obligations of that position, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office.


(registered agent)