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FROM:

Secretary of State
Division of Corporations
P.O. Box 6237
Tallahassee, FL 32314

RE: M & A OF TAMPA, INC.

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$70.00.

This represents the cost of the Filing Fees and Fee for Registered Agent Designation for the above named corporation.

Yours truly,

Hanan Karpuch

Hanan Karpuch

Enclosure

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**ARTICLES OF INCORPORATION
OF
M & A OF TAMPA, INC.**

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: M & A OF TAMPA, 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 State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue One Hundred shares (100) of One Dollar(s) (\$1.00) par value Common Stock, which shall be designated "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The mailing address of the principal office of the corporation is:

M & A of Tampa, Inc.
4103 West Linebaugh Avenue
Tampa, FL 33624

The name and street address of the Initial Registered Agent of this Corporation is:

Hanan Karpuch
15714 Country Lake Drive
Tampa, FL 33624

ARTICLE VI - INITIAL BOARD OF DIRECTORS

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

Hanan Karpuch
15714 Country Lake Drive
Tampa, FL 33624

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The names and addresses of the officer(s) of this corporation are:

Hanan Karpuch
PRESIDENT, DIRECTOR and REGISTERED AGENT
15714 Country Lake Drive
Tampa, FL 33624

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporator(s) signing these Articles of incorporation are as follows:

Hanan Karpuch
15714 Country Lake Drive
Tampa, FL 33624

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 29th day of December, 1994.

Hanan Karpuch

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

Before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared:

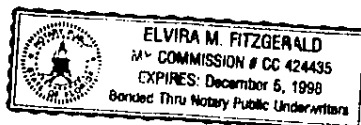
Hanan Karpuch
Signature

K-612-32050091 IL
Form of Identification IL

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, who acknowledged before me that (s)he executed these Articles of Incorporation, that I relied upon the form of identification of the above named person as indicated opposite the name, and that an oath was taken.

Witness my hand and official seal in the County and State last aforesaid this 29th day of December, 1994.

Elvira Fitzgerald



CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT
OF
M & A OF TAMPA, INC.

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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 principal place of business at the City of Tampa, State of Florida has named Hanan Karpuch, 15714 Country Lake Drive, Tampa, FL 33624, as its agent to accept service of process within Florida.

SIGNATURE Hanan Karpuch
(CORPORATE OFFICER)

TITLE President

DATE December 29, 1994

ACKNOWLEDGEMENT

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

SIGNATURE Hanan Karpuch

DATE December 29, 1994