CAPITAL CONNECTION, INC. 417 E. Virginia St., Suite 1, Tallahassee, FL 32301, (904)224-8870 Mailing Address. Post Office Box 10349, Tallahassee, FL 32302

TOLL FREE No. 1800 342-8062 FAX (904) 222 1222 95

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RE: COG AC Tox

Please remit invoice number with payment TERMS: NET 10 DAYS FROM INVOICE DATE 1 1/2% per month on Past Due Amounts Past 30 Days, 18% per Annum

THANK YOU from
Your Capital Connection

ARTICLES OF INCORPORATION

OF

FILED

C & G A/C, INC.

95 FEB 23 PH 12: 01

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE ONE

The name of the corporation is C & G A/C, INC. The principal address of the corporation is: 1802 N. University Drive, Suite 100A, Plantation, Florida 33322.

ARTICLE TWO

The period of its duration is perpetual.

ARTICLE THREE

The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Florida Corporation Act.

ARTICLE FOUR

The aggregate number of shares which the corporation shall have authority to issue is one thousand (1000) of no par value.

ARTICLE FIVE

The corporation will not commence business until it has received for the issuance of shares consideration of the value of \$1,000.00 consisting of money, labor done or property actually received.

ARTICLE SIX

The street address of its initial registered office is 1802 N. University Drive, Suite 100A, Plantation, Florida 33322, and the name of its initial registered agent at such address is JOEL E. GREENBERG.

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

JOEL E. GREENBERG

ARTICLE SEVEN

The number of directors constituting the initial board of directors is one (1), and the name and address of the person or persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are:

Name

Mailing Address

JOEL E. GREENBERG

1802 N. University Drive, Suite 100A, Plantation, Florida 33322

ARTICLE EIGHT

The Board of Directors is empowered to make, alter or repeal the Bylaws of the corporation without restriction of their powers conferred by statue.

ARTICLE NINE

The name and address of each incorporator is:

Name

Mailing Address

JOEL E. GREENBERG

1802 N. University Drive, Suite 100A, Plantation, Florida 33322

(signed)

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ARTICLE TEN

The powers of the incorporators cease upon filing of the Articles of Incorporation.