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NEW FILINGS	AMENDMENTS		
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ARTICLES OF INCORPORATION
OF
Parker Yacht Enterprises, Inc.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, adopts the following Articles of Incorporation:

ARTICLE I

NAME

The name of the corporation is Parker Yacht Enterprises, Inc.

ARTICLE II

MAILING ADDRESS

The mailing address of the corporation is 2260 Arch Creek Drive, North Miami, Florida 33181

ARTICLE III

CAPITAL STOCK

The number of shares of stock that the corporation is authorized to issue is Ten Thousand (10,000) shares, \$.01 par value per share, of common stock. Each issued and outstanding share of common stock shall be entitled to one vote on each matter submitted to a vote at a meeting of the shareholders.

ARTICLE IV

INITIAL REGISTERED OFFICE AND AGENT

The street address of the corporation's initial registered office is 2260 Arch Creek Drive, North Miami, Florida 33181. The name of the corporation's initial registered agent at that office is D.J. Parker.

ARTICLE V

INCORPORATOR

The name and street address of the incorporator of the corporation is D.J. Parker, 2260 Arch Creek Drive, North Miami,

ARTICLE VI

IDEMNIFICATION

The corporation shall indemnify any present or former officer or director, or person exercising powers and duties of an officer or a director, to the full extent now or hereafter permitted by law.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 14 day of March, 1995.

D.J. Parker, Incorporator

CERTIFICATE OF ACCEPTANCE BY REGISTERED AGENT

Pursuant to the provisions of Section 607.0501 of the Florida Business Corporation Act, the undersigned submits the following statement in accepting the designation as registered agent and registered office of Parker Yacht Enterprises, Inc., a Florida corporation (the "Corporation"), in the Corporation's articles of incorporation:

Having been named as registered agent and to accept service of process for the Corporation at the registered office designated in the Corporation's articles of incorporation, the undersigned accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and the undersigned is familiar with and accepts the obligations of its position as registered agent.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 16° day of March, 1995.

D.J. Parker

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SECRETARY OF STATE
TAIL MINASSET FLORD/