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PETER M. HODRIN, P.A.

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BH/2WARD (305) 486-8100

PETERM HODEN'

May 24, 1995

FELECOPIER (305) 739-0746

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

900001500259 -05/26/95--01063--007 ****122.50 ****122.50

Re: A.C.A. LIQUIDATORS, INC.

Gentlemen:

Enclosed herewith is an original and a copy of the Articles of Incorporation for the referenced corporation.

My check in the amount of \$122.50 is enclosed in payment of the following:

Filing Fee \$ 35.00 Certified Copy 52.50 Registered Agent Filing Fee 35.00

Total

\$122.50

I am also enclosing a stamped, self-addressed envelope for the return of the certified copy.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

Peter M Hodkin

For the Firm

PMH/mm Encls.

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SECTION FOR STATE
TARLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

A.C.A. LIQUIDATORS, INC.

ARTICLE I

NAME

The name of this corporation shall be:

A.C.A. LIQUIDATORS, INC.

ARTICLE II

PRINCIPAL OFFICE

The initial principal office of this corporation shall be:

8195 NW 2nd Manor Coral Springs, Florida 33071

ARTICLE III

CAPITAL STOCK

This corporation is authorized to issue 1,000 shares of common stock, which shall be designated "Common Shares".

ARTICLE IV

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 2200 West Commercial Boulevard, Suite 302, Fort Lauderdale, Florida 33309, and the initial registered agent of this corporation at that address is Peter M. Hodkin.

ARTICLE V

INITIAL BOARD OF DIRECTORS

This corporation shall have two Directors initially. The number of Directors may be increased or decreased from time to time by the By-Laws but there shall never be less than two directors. The name and address of the initial Directors of this corporation are:

Peter M. Hodkin

2200 W. Commercial Blvd.

Suite 302

Ft. Lauderdale, Florida 33309

Maureen Mahoney

8195 NW 2nd Manor

Coral Springs, Florida 33071

ARTICLE VI

INCORPORATOR

The name and address of the person signing these Articles is PETER M. HODKIN, 2200 West Commercial Boulevard, Suite 302, Fort Lauderdale, Florida 33309.

ARTICLE VII

INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 24th day of May, 1995.

PETER M. HODKIN

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ACCEPTANCE OF REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS//FORETHEOR/DA
ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF
THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO
ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE
COMPLETE DISCHARGE OF ITS DUTIES.

DATED THIS 24Th DAY OF MAY, 1995.

PETER M. HODKIN

STATE OF FLORIDA)

COUNTY OF BROWARD)

BEFORE ME, a Notary Public authorized in the county and state set forth above, personally appeared PETER M. HODKIN, known to me and known by me to be the person who, as Incorporator, executed the foregoing Articles of Incorporation of A.C.A. LIQUIDATORS, INC., and he acknowledged before me that he executed those Articles of Incorporation. He is personally known to me.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the county and state aforesaid this 24th day of May, 1995.

NOTARY PUBLIC

State of Florida at Large

My Commission Expires:

