

H96000003458

ARTICLES OF INCORPORATION
OF
IMPERIAL HOLDINGS, INC.

ARTICLE I - NAME

The name of this corporation shall be IMPERIAL HOLDINGS, INC.

ARTICLE II - DURATION

This corporation shall commence existence immediately upon filing these Articles of Incorporation and shall exist perpetually thereafter unless dissolved according to law.

ARTICLE III - PURPOSE & POWERS

Except as restricted by these Articles of Incorporation, this corporation is organized for each and every legal and lawful purpose for which a corporation may be organized under Florida law.

Except as restricted by these Articles of Incorporation, this corporation shall have and may exercise all powers and rights which a corporation may exercise under Florida law or under the laws of the United States of America.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue ONE THOUSAND (1,000) shares of ONE HUNDREDTH DOLLAR (\$0.01) par value common stock, which shall be designated "COMMON SHARES."

ARTICLE V - PRINCIPAL OFFICE

The principal office of this corporation is 3260 S.E. Dixie Highway, Stuart, FL 34957.

This Document prepared by:
Jeffrey J. Suter, Esquire
400 Australian Avenue South, Ste. 500
West Palm Beach, FL 33401
(407)832-3300
FL Bar No.: 0715300

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FILED
MAR 12 PM 3:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE VI - INITIAL REGISTERED AGENT AND OFFICE

The initial registered agent and office for this corporation are:

Jeffrey J. Suter, Esquire
400 Australian Avenue South, Ste. 500
West Palm Beach, FL 33401.

ARTICLE VII - INCORPORATION

The name and address of the person signing these articles of incorporation as incorporator are:

Jeffrey J. Suter, Esquire
400 Australian Avenue South, Ste. 500
West Palm Beach, FL 33401.

ARTICLE VIII - BOARD OF DIRECTORS

This corporation shall have an initial Board of Directors consisting of two (2) Directors. The number of Directors may be changed from time to time by the Bylaws of the corporation, provided that the Board of Directors shall at all times have no less than one (1) Director.

ARTICLE IX - BYLAWS

The Bylaws of this corporation may be adopted, amended, altered or repealed by the Board of Directors.

ARTICLE X - INDEMNIFICATION

This corporation may indemnify its officers and directors to the fullest extent permitted under Florida law.

ARTICLE XI - AMENDMENT

This corporation reserves the right to amend, alter or repeal any provision contained in these articles of incorporation by majority vote of the shareholders of the corporation, provided that the same be accomplished in accordance with the Florida General Corporation Act.

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IN WITNESS WHEREOF, the undersigned has executed these articles of incorporation this 11th day of March, 1996.

Jeffrey J. Suter
JEFFREY J. SUTER

STATE OF FLORIDA

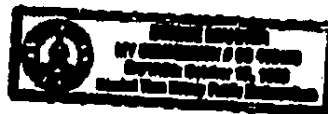
COUNTY OF PALM BEACH

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to take oaths and acknowledgments in the state and county aforesaid, personally appeared JEFFREY J. SUTER who is personally known to me and he acknowledged before me that he executed the same.

WITNESS my hand and seal this 11th day of March, 1996.

Denise Mahner
NOTARY PUBLIC

my commission expires:



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**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR SERVICE OF PROCESS
WITHIN THE STATE OF FLORIDA
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED**

The following is submitted as required under Section 48.091,
Florida Statutes:

That IMPERIAL HOLDINGS, INC. desiring to organize under the
laws of the State of Florida, with its principal place of business
in Martin County, Florida, has named Jeffrey J. Suter, Esquire, 400
Australian Avenue South, Suite 500, West Palm Beach, FL 33401, as
the corporation's registered agent to accept service of process
within the State of Florida.

Date:


3/11/96


JEFFREY J. SUTER

That, having been named to accept service of process for the
corporation named above, at the place designated in this
certificate, I hereby agree to act in such capacity and to comply
with all provisions contained in the Florida Statutes concerning
the proper and complete performance of my duties as registered
agent.

Date:

3/11/96


JEFFREY J. SUTER
Registered Agent

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TALLAHASSEE, FLORIDA

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