

**THE LAW OFFICES OF
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FILED
95 MAR 20 AM 10:01
FBI - TAMPA
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

- OF -

VALUE EXPRESS, INC.

THE UNDERSIGNED subscriber(s) to these Articles of Incorporation, each a natural person, competent to contract hereby associates themselves to form a corporation for profit under the laws of the State of Florida; and further does agree to the following conditions of said corporation:

ARTICLE I NAME

VALUE EXPRESS, INC.

ARTICLE II NATURE OF BUSINESS

This corporation is organized for the following purpose or purposes: to engage in any and all business ventures and transactions allowable under any and all applicable state and federal laws and all things related hereto and for the purpose of transacting any and all lawful business.

ARTICLE III CAPITAL STOCK

This corporation is authorized to issue a maximum of 100 shares of stock. The shares of stock authorized shall be common stock, having a par value of \$1.00 per share. The consideration to be paid for each share shall be fixed by the Board of Directors.

ARTICLE IV INITIAL REGISTERED AGENT AND INITIAL REGISTERED OFFICE

The corporation's initial registered agent and registered office in the State of Florida shall be SCOTT ALAN SALOMON, ESQ., 2417 University Drive, Coral Springs, Florida 33065.

ARTICLE V INITIAL BOARD OF DIRECTORS

The number of Directors may be altered from time to time by the By-Laws adopted by the Stockholders. However, the corporation shall have no less than one (1) Director at any time. The name and office address of each member of the first Board of Directors are:

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CLERK OF THE COURT
JUDICIAL CIRCUIT IN AND FOR
THE NINTH JUDICIAL CIRCUIT
FLORIDA

Harvey Burstein

12167 N.W. 9th Drive
Coral Springs, FL 33071

The members of the first Board of Directors shall hold office until the first annual meeting of the stockholders of the corporation.

ARTICLE VI
INITIAL CORPORATE ADDRESS

The initial street address of the corporation is 12167 N.W. 9th Drive, Coral Springs, FL 33071.

ARTICLE VII
INCORPORATOR

The name and post office address of each incorporator executing these Articles of Incorporation are as follows:

Scott Alan Salomon, Esq.

Salomon & Mittelberg, P.A.
2417 University Drive
Coral Springs, FL 33065

ARTICLE VIII
AMENDMENTS

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE IX
COMMENCEMENT DATE

Corporation existence will commence on the date the Articles of Incorporation are filed with the Secretary of State of the State of Florida.

ARTICLE X
TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE XI
PREEMPTIVE RIGHTS

Every Shareholder upon the sale for cash of any new stock of this corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof at the price at which it is offered to others.

ARTICLE XII
SPECIAL PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary, will be taken by the appropriate officers to accomplish this compliance.

THE UNDERSIGNED incorporator for the purpose of forming a corporation to do business within the State of Florida, does make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein contained are stated true.



SCOTT ALAN SALOMON

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CERTIFICATE DESIGNATING REGISTERED AGENT
FOR SERVICE OF PROCESS

Pursuant to Chapter 48.091, Florida Statutes, the undersigned hereby designates Scott Alan Salomon, whose address is 2417 University Drive, Coral Springs, FL 33065 as its registered agent to accept service of process within the State.


SCOTT ALAN SALOMON

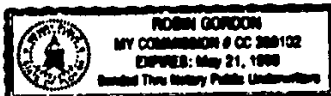
The undersigned hereby accepts the foregoing designation as registered agent for service of process within the State of Florida and agrees to comply with the provisions of the law applicable to said designation


SCOTT ALAN SALOMON

STATE OF FLORIDA)
COUNTY OF BROWARD)

BE IT REMEMBERED, that on this day before me, a Notary Public duly authorized in the State and County named above to take acknowledgements, personally appeared SCOTT ALAN SALOMON, to me known (or who produced the following as identification: Notary Public) to be the person described in as Incorporator in the foregoing Articles of Incorporation and he acknowledged before me that he executed said Articles of Incorporation.

WITNESS my hand and official seal at Coral Springs, Florida this 18th day of March, 1996.




NOTARY PUBLIC, STATE OF FLORIDA