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LAW OFFICES OF
FRANK G. FINKBEINER
ATTORNEY AND COUNSELOR AT LAW

105 EAST ROBINSON STREET, SUITE 301
ORLANDO, FLORIDA 32801
TELEPHONE (407) 483-0018
FAX (407) 830-5951

FRANK G. FINKBEINER

OF COUNSEL
DWAINE CARR

May 7, 1996

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

EFFECTIVE DATE

5-7-96

RE: IFKG, INC.

000001815840

-05/09/96--01119--019

****122.50 ****122.50

Gentlemen:

Enclosed please find an original and one fully executed copy of the Articles of Incorporation for the above-referenced Florida corporation, an original Designation and Acceptance of Designation of Registered Agent, together with a check in the amount of \$122.50 representing the following fees:

Filing Fee.....	\$ 35.00
Certified Copy.....	52.50
Registered Agent Fee.....	35.00
TOTAL ENCLOSED.....	\$122.50

Would you please forward a certified copy of the filed Articles of Incorporation to my letterhead address. Thank you for your cooperation in this matter.

Very truly yours,

Frank G. Finkbeiner
FRANK G. FINKBEINER

FGF:sn
encls.

MAY 16 1996 BSB

FILED
96 MAY -9 PM 12:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
IFKG, INC.

FILED
96 MAY -9 PM 12:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I: NAME

EFFECTIVE DATE
5-7-96

The name of this corporation is IFKG, INC.

ARTICLE II: DURATION

This corporation shall exist perpetually, commencing on the date of execution and acknowledgment of these Articles of Incorporation.

ARTICLE III: PURPOSE

This corporation is organized for the purpose of engaging in any and all activities or business permitted under the laws of the State of Florida and the United States of America.

ARTICLE IV: CAPITAL STOCK

Initial Issue. One Thousand (1000) shares of stock of the corporation shall be issued for cash or notes at a value of \$1.00 per share.

ARTICLE V: PRINCIPAL OFFICE AND REGISTERED AGENT

The address of the principal office of this corporation is 105 E. Robinson Street, Suite 301, Orlando, FL 32801, and the name of the registered agent of this corporation is FRANK G. FINKBEINER, ATTY..

ARTICLE VI: INITIAL BOARD OF DIRECTORS

This corporation shall have one Director initially. The number of Directors may be either increased or decreased from time to time by the By-Laws of the corporation, but shall never be less than one (1). The name and address of the Directors of this corporation until the first annual meeting of the Shareholders or until their successor(s) be elected and qualified are as follows:

FRANK G. FINKBEINER
105 E. Robinson Street, Suite 301
Orlando, FL 32801

ARTICLE VII: INDEMNIFICATION

The corporation shall indemnify any officer or director, or any former officer or director, to the fullest extent permitted by law.

ARTICLE VIII: INCORPORATOR

The name and address of the person signing these Articles of Incorporation is:

FRANK G. FINKBEINER
105 E. Robinson Street, Suite 301
Orlando, FL 32801

ARTICLE IX: PREEMPTIVE RIGHTS

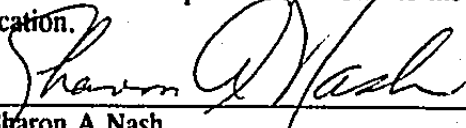
The Shareholders of the corporation shall have preemptive rights to acquire their prorata share of stock of the corporation for all issues of any class of stock of the corporation, no matter when authorized, and for whatever consideration is contemplated to be received by the corporation, including but not limited to cash, other property, services, the acquisition of other corporations' shares or property through merger or the extinguishment of debts. Preemptive rights shall apply to the reissuance of all redeemed or otherwise acquired shares, including the reissuance of treasury shares.

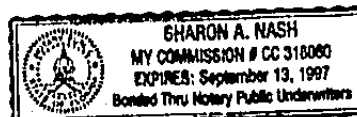
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on this 24th day of May, 1996.


FRANK G. FINKBEINER
Incorporator/Subscriber

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 24th day of May, 1996, by FRANK G. FINKBEINER, Incorporator of JEKG, INC., a Florida corporation, on behalf of the Corporation. He is personally known to me or has produced _____ as identification.


Sharon A. Nash
Notary Public-State of Florida
My commission expires:



DESIGNATION OF REGISTERED AGENT
AND REGISTERED OFFICE

FRANK G. FINKBEINER, ATTY., is hereby designated as Registered Agent for IFKG, INC., a corporation formed and existing under the laws of the State of Florida.

The designated registered office of Frank G. Finkbeiner, Atty. is 105 E. Robinson Street, Suite 301, Orlando, FL 32801.

DATED this 2nd day of May, 1996.

IFKG, INC

BY: Frank G. Finkbeiner

Frank G. Finkbeiner, Director

STATE OF FLORIDA
COUNTY OF ORANGE

BEFORE ME, the undersigned authority, this day personally appeared the undersigned, Frank G. Finkbeiner, who upon being first duly sworn, deposes and says that he is the Director of IFKG, INC., and that he has read the above and that the same is true and correct to the best of his knowledge and belief.

WITNESS my hand and seal in the County and State last aforesaid this 2nd day of May, 1996.

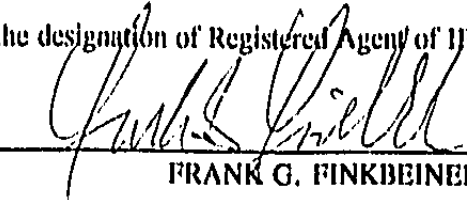
Sharon A. Nash
Notary Public - Sharon A. Nash

My Commission Expires:



ACCEPTANCE OF DESIGNATION
OF REGISTERED AGENT

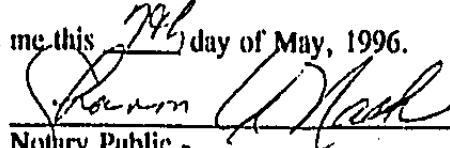
I HEREBY CERTIFY that I accept the designation of Registered Agent of IFKO, INC.


FRANK G. FINKBEINER

STATE OF FLORIDA
COUNTY OF ORANGE

BEFORE ME, the undersigned authority, this day personally appeared FRANK G. FINKBEINER, well known to me to be the person described herein and who certified before me that he accepts the designation of Registered Agent of this Corporation.

SWORN TO and subscribed before me this 7th day of May, 1996.


Notary Public -

My Commission Expires:



FILED
96 MAY -9 PM 12:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA