TRASA W RICCE *MUMBUR ISDIANA BAR OSIA PRACTICE LIMITED EXCLUSIVITY TO IMMIGRATION & CUSTOMS LAW ALSO ADMITTED: UNITED STATES SCREME COURT

U.S. TAX COURT

U.S. COURT OF INTERNATIONAL TRADE

U.S. COURT OF APPEALS * FOR THE PEDERAL CIRCUIT IMMIGRATION & CUSTOMS ATTORNEYS

BLITINA DIETCH OFFICE ADMINISTRATOR

SENIOR PARALEGAL BELLE AHLERUNG

PARALQAL STAFF SUSAN E. CARL REBECCA CRUZ LISA MILAM

OF COUNSEL. DOMINICK D. FARACE

June 21, 1996

Secretary of State 409 East Gaines Street Tallahassee, Florida 32399 8000001874588 406/25/06 + 401059 + 4001*****490.00 ****122.50

Attn: Division of Corporations

RE: E. Teresa Levy Ninc., M. Rahman USA, Inc., Clewiston Heavy
Duty Machinery Repair, Inc. and Appleshaw Company, Inc.

Dear Sir/Madam:

enc.

Enclosed please find the Articles of Incorporation together with a check in the amount of \$490.00 for the above-referenced Corporations to be filed with your office.

I am also enclosing an extra copy of the Articles for you to stamp it "filed" and return to me in the enclosed self-addressed stamped envelope.

If you have any questions, please feel free to contact me.

Sincerely, _Bettina Dietch Office Administrator /bd

A REGISTER JUN 25

AUTHORIZATION BY PHONE TO

DOC. EXAM.



ARTICLES OF INCORPORATION

OF

E. TERESA LEVY ENTERPRISES, INC.

I, the undersigned, hereby file these Articles of Incorporation for the purpose of becoming a corporation under and pursuant to the laws of the State of Florida providing for the formation, liability, rights, privileges and immunities of a corporation for profit, and for that purpose I hereby certify, declare and set forth as follows, to wit:

ARTICLE I

NAME

The name of this corporation shall be:

E. TERESA LEVY ENTERPRISES, INC.

ARTICLE II

GENERAL NATURE OF BUSINESS

The general nature, object and purpose is to do and transact all lawful business.

ARTICLE III

CAPITAL STOCK

The capital stock of this Corporation shall be 1000 shares at \$1.00 par value, which shall be designated "Common Shares."

ARTICLE IV

VOTING RIGHTS

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares of stock.

ARTICLE V

CORPORATE EXISTENCE

This Corporation shall exist perpetually unless sooner dissolved according to law.

ARTICLE VI

PRINCIPAL PLACE OF BUSINESS

The principal place of business of said Corporation shall be 4360 Northlake Blvd., Suite 108, Palm Beach Gardens, Florida 33410, County of Palm Beach, State of Florida, and its mailing address shall be:

4360 Northlake Blvd. Suite 108 Palm Beach Gardens, Fl 33410

with the privilege of having branch offices at other places within or without the State of Florida.

ARTICLE VII

REGISTERED OFFICE AND REGISTERED AGENT

The name of the registered agent and the street address of the initial registered office of this Corporation is:

Scott Liotta, P.A. 4360 Northlake Blvd., Suite 108 Palm Beach Gardens, Florida 33410

ARTICLE VIII

OFFICERS AND DIRECTORS

The names and post office address of the initial officers and directors who shall hold office for the first year of the corporation's existence or until their successors are elected are:

E. Teresa Levy, President 4360 Northlake Blvd., Suite 108 Palm Beach Gardens, Florida 33410 The corporation at all times shall have at least one director. No person shall be required to own, hold or control stock in the corporation as a condition precedent to holding an office in the corporation.

ARTICLE IX

INCORPORATORS

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

Scott Liotta, P.A. 4360 Northlake Blvd. Suite 108 Palm Beach Gardens, Florida 33410

ARTICLE X

BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the board of directors and shareholders.

ARTICLE XI

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 prorata share thereof (as nearly as may be done without issuance of fractional shares at the price at which it is offered to others.

ARTICLE XII

This corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute.

Directors of this corporation shall have the power to make or amend the bylaws and to fix any amount to be reserved for working capital.

The private property of the shareholders shall not be subject to the payment of the corporate debts to any extent whatsoever. The corporation shall have first lien on the shares of its members and upon the dividends due them for any indebtedness of such members to the corporation.

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IN WITNESS WHEREOF, the undersigned, being the original incorporator to the Articles of Incorporation herein, for the purpose of forming a corporation to do business both within and without the State of Florida, under the laws of Florida, do make and file these Articles, hereby declaring and certifying that the facts herein stated are true, this ______ day of ______ ____, 1996.

In the presence of:

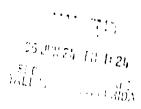
STATE OF FLORIDA COUNTY OF PALM BEACH:

BEFORE ME, the undersigned Notary Public, duly authorized in the State and County aforesaid to take acknowledgments and administer oaths, personally appeared Scott Liotta who is personally known by me and who in my presence executed the foregoing instrument and who under oath acknowledged to me and before me that she executed same.

nd official seal in the County and State last day of _______, 1996. WITNESS my hand and aforesaid this ___

State of Florida at Large My commission expires:





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

Scott Liotta, P.A.

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

First, that E. TERESA LEVY ENTERPRISES, INC., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation at 4360 Northlake Blvd. Suite 108, Palm Beach Gardens, Florida 33410, County of Palm Beach, State of Florida, has named:

Scott Liotta, P.A., President 4360 Northlake Blvd., Suite 138 Palm Beach Gardens, Florida 33410

as its agent to accept service of process within this state.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation, at place designated in this certificate, I hereby accept to act in '. Is capacity, and agree to comply with the provision of said Act relative to keeping open said office.

SCOTT LIOTTA, P.A.

PRESIDENT