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WALZER & ASSOCIATES, INC.
A Professional Accounting Firm
8507 Forest City Road
Orlando, Florida 32810
(407) 299-1040 FAX (407) 298-3849

JULY 19, 1996

SECRETARY OF STATE
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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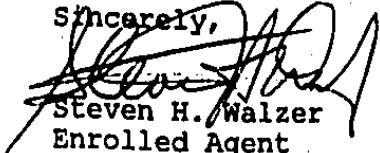
RE: ROD & ASSOCIATES, INC.

Dear Sir:

Enclosed please find the Articles of Incorporation and Certificate designating place of business and registered agent with regard to the above-referenced company. This is a new, for-profit corporation doing business in the State of Florida. It is my understanding that the filing fee is \$35.00, the registered agent fee is \$35.00, and the fee for obtaining a certified copy of the Articles of Incorporation is \$52.50. Therefore, I am enclosing a check in the amount of \$122.50 to cover these costs.

Thank you in advance for your assistance in this matter, and should you have any questions or if I can provide you with any additional information, please do not hesitate to contact me.

Sincerely,


Steven H. Walzer
Enrolled Agent

SHW/ks
Enclosures

JUL 24 1996

EFFECTIVE DATE

7-19-96

FILED
96 JUL 23 PM 5:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

ROD & ASSOCIATES, INC.

FILED
96 JUL 23 PM 5:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
17-19-96

ARTICLE I - NAME

The name of this Corporation is ROD & ASSOCIATES, INC. the address is 390 Barberry Lane, Altamonte Springs, Florida 32714.

ARTICLE II - DURATION

This Corporation shall commence its existence on the 19th day of JULY, 1996 with the filing of these Articles with the Secretary of State.

ARTICLE III - PURPOSE

This Corporation may engage in or transact any or all lawful activities or businesses permitted under the laws of the United States, the state of Florida, or any other state, country, territory, or nation.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue One Thousand (1000) shares of One Dollar (\$ 1.00) par value common stock which shall be designated "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 390 Barberry Lane, Altamonte Springs, Florida 32714, and the name of the initial registered agent of this Corporation at that address is ROBERT RODRIGUEZ.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have one (1) director initially. The number of directors may be either increased or decreased from time to time by the By-Laws but shall never be less than one (1). The name and address of the initial director of this Corporation is:

ROBERT RODRIGUEZ
390 BARBERRY LANE
ALTAMONTE SPRINGS, FLORIDA 32714

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

ROBERT RODRIGUEZ
390 BARBERRY LANE
ALTAMONTE SPRINGS, FLORIDA 32714

ARTICLE VII - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment to them, and any rights conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber have executed these Articles of Incorporation on this 19TH day of JULY, 1996.


ROBERT RODRIGUEZ

ACKNOWLEDGMENT

STATE OF FLORIDA

COUNTY OF ORANGE

I HEREBY CERTIFY that on this 19 day of JULY, 1996, personally appeared before me, the undersigned officer duly authorized to administer oaths and take acknowledgments, ROBERT RODRIGUEZ, to me well known and known to be the person who executed

the foregoing Articles of Incorporation, ROD & ASSOCIATES, INC., and he acknowledged that he signed and executed the same for the purpose therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at Orlando, in said County and State, this 19th day of JULY, 1996.



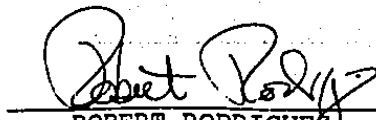
STEVEN H. WALZER
My Commission GCB60980
Expires Jul. 12, 2000


NOTARY PUBLIC-STATE OF FLORIDA

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


IN COMPLIANCE with Section 48.091 of the Florida Statutes, the following is submitted:

First that ROD & ASSOCIATES, INC. desiring to organize or qualify under the Laws of the State of Florida, its principal place of business in the City of Altamonte Springs, Florida has named ROBERT RODRIGUEZ, 390 Barberry Lane, Altamonte Springs, Florida 32714 as its agent to accept service process within Florida.


ROBERT RODRIGUEZ
Date: 7/19/96

ACCEPTANCE

Having been named to accept service of process for the above-named Corporation at the place designated in this Certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all Statutes relative to the proper and complete performance of my duties.


ROBERT RODRIGUEZ
Date: 7/19/96

STATE OF FLORIDA

COUNTY OF ORANGE

SWORN TO AND SUBSCRIBED before me this 19th day of JULY,
1996, in said County and State.



STEVEN H WALZER
My Commission CC555980
Expires Jul. 12, 2000


NOTARY PUBLIC-STATE OF FLORIDA

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

