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TO: DIVISION OF CORPORATIONS FAX #: (904)922-4001
FROM: TAX, ACCOUNTING & RESEARCH, INC. ACCT#: 074723001473
CONTACT: RICHARD BOLEK PHONE: (813)733-7933

NAME: STEEL IDEAS, INC.
AUDIT NUMBER.....H96000013584
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
CERT. OF STATUS..0 PAGES..... 3
CERT. COPIES.....0 DEL.METHOD.. FAX
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**ARTICLES OF INCORPORATION
OF**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STEEL IDEAS

INC.

Article I - Name

The name of the corporation is STEEL IDEAS INC., and the principal office and mailing address is 817 COURT STREET, CLEARWATER, FLORIDA 34616.

Article II - Duration

This corporation shall exist perpetually.

Article III - Purpose

This corporation is organised for the following purposes: the general purpose for which this corporation shall be organised shall include the transaction of any and all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes.

Article IV - Capital Stock

This corporation is authorized to issue 1000 shares of common stock, having NO PAR value.

The stock as aforesaid shall be paid for in lawful money of the United States, or in property, labor or services at a just valuation to be fixed by the incorporators, or by the Board of Directors at a meeting to be called for that special purpose.

All voting power of this corporation shall be vested in the common stock above designated.

Article V - 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.

PREPARED BY:

PHILIP SILVERMAN

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817 COURT ST.

CLEARWATER, FL 34616

(813) 442-4943

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Article VI - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 1932 Bonnie Court, Dunedin, Florida 34698 and the name of the initial registered agent of this corporation at that address is Tax Accounting, & Research, Inc.

Article VII - Initial Board of Directors

The corporation shall have one director initially. The number of directors may be increased from time to time by the bylaws but shall never be less than one (1). The name(s) and address of the initial director(s) of the corporation are:

PHILIP E. SILVERMAN

517 COURT STREET

CLEARWATER, FL 34616

Article VIII - Incorporators

The names and address of the person(s) signing these Articles are:

PHILIP E. SILVERMAN

517 COURT STREET

CLEARWATER, FL 34616

Article IX - Powers

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 27 day of Sept, 1996.


Philip E. Silverman

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HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE
ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THESE
ARTICLES, 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.

Richard A. Bolek
Richard A. Bolek, President
Tax Accounting, & Research Inc.
Registered Agent

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