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TO: DIVISION OF CORPORATIONS

FAX #: (904)922-4001

FROM: TAX, ACCOUNTING & RESEARCH, INC.
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NAME: STEEL IDEAS, INC.

AUDIT NUMBER.....H96000013584

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

CERT. OF STATUS..0

PAGES..... 3

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA**ARTICLES OF INCORPORATION
OF****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 organized for the following purposes: the general purpose for which this corporation shall be organized 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

-1-

817 COURT ST.

CLEARWATER, FL 34616

(813) 441-4943

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Article VI - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 1992 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

817 COURT STREET
CLEARWATER, FL 34616Article VIII - Incorporators

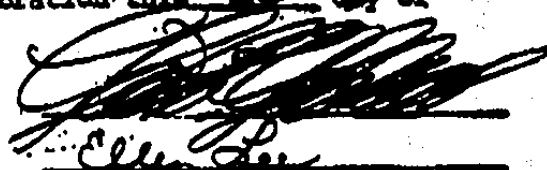
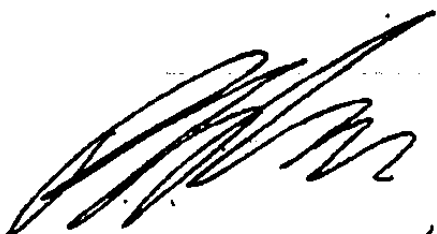
The names and address of the person(s) signing these Articles are:

PHILIP E. SILVERMAN

817 COURT STREET
CLEARWATER, FL 34616Article 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 26 day of SEPT, 1996.


Ellen Lee

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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, President
Tax Accounting, & Research Inc.
Registered Agent

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