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PROFESSIONAL ASSOCIATION



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October 25, 1996

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32314

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-10/28/96--01062--002
***122.50 ***122.50

Re: IMPERIAL RIDGE ESTATES, INC.
Our File No. 5015-1

Dear Sir/Madam:

Enclosed please find the original and one copy of the Articles of Incorporation to be filed for Imperial Ridge Estates, Inc. I am enclosing a firm check in the amount of \$122.50 to cover the cost of filing as well as the cost of a certified copy. Please return the certified copy in the self-addressed, stamped envelope at your earliest convenience.

If additional monies are required or if you should have any questions or concerns, please don't hesitate to give me a call collect at the above-referenced phone number.

Sincerely,

FROST, O'TOOLE & SAUNDERS, P.A.

Neal L. O'Toole

NLO/ka
Enclosures

EFFECTIVE DATE
10-25-96

OCT 29 1996

B5B

FILED
96 OCT 28 PM 4:50
TALLAHASSEE, FLORIDA
DEPT. OF STATE

ARTICLES OF INCORPORATION
OF
IMPERIAL RIDGE ESTATES, INC.

FILED

96 OCT 28 PM 4:50

CLERK OF DISTRICT COURT
FLORIDA

THE UNDERSIGNED, for the purpose of forming a corporation under the
Florida Business Corporation Act, do hereby adopt the following Articles of Incorporation:

ARTICLE I - NAME AND ADDRESS

EFFECTIVE DATE
10-25-96

The name of the Corporation is: IMPERIAL RIDGE ESTATES, INC. The
principal office of the corporation is 395 South Central Avenue, Bartow, Florida 33830,
and the mailing address of the corporation is the same.

ARTICLE II - DURATION

The duration of the corporation is perpetual.

ARTICLE III - PURPOSE

The general purposes for which the corporation is organized are the
following:

A. To engage in and transact any lawful business for which corporations
may be incorporated under the Florida General Corporation Act. No other purpose limits
this general purpose in any way.

B. To do such things as are incidental to the purposes of the
corporation or necessary or desirable in order to accomplish them.

ARTICLE IV - SHARES

The aggregate number of shares which the Corporation is authorized to
issue is 300 shares of common stock. Such shares shall be of a single class and shall
have a par value of \$10.00 per share.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the Initial Registered Office of the Corporation is 395 South Central Avenue, Bartow, FL, 33830, and the name of its Initial Registered Agent is Neal L. O'Toole.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The number of Directors constituting the Initial Board of Directors is three (3). The number of Directors may be either increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The name and address of the Initial Director of the Corporation is as follows:

Ludo Sarens - President
Autoweg 10
B1861 Wolvertem
Belgium

Alan Sykes - Vice President
Wakefield Road
Barnsley South Yorkshire
S71 1NU England

Richard P. Turner - Secretary/Treasurer
The Ropsley Estate
Grantham, Lincolnshire
NG33 4AS, United Kingdom

ARTICLE VII - INCORPORATOR

The name and address of the Incorporator is as follows:

Neal L. O'Toole
395 South Central Avenue
Bartow, FL 33830

ARTICLE VIII - AMENDMENT

The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment thereto, and any right conferred upon the Shareholders is subject to this reservation.

ARTICLE IX - INDEMNIFICATION

The Corporation shall indemnify each Officer and Director, including former Officers and Directors, to the full extent permitted by law, including but not limited to Florida Statutes Section 607.0850.

ARTICLE X - PRE-EMPTIVE RIGHTS

Each Shareholder of the Corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the price for which it is offered to others, that Shareholder's pro rata portion of the following:

A. Any stock or any class that the Corporation may issue or sell, whether or not exchangeable for any stock of the Corporation of any class or classes, and whether or not of unissued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of stock of the Corporation acquired by it after the issuance thereof, and whether issued for cash or other consideration; and

B. Any obligation that the Corporation may issue or sell which is convertible into or exchangeable for any stock of the Corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instruments conferring on the holder the right to

subscribe for or purchase from the Corporation any shares of its stock of any class or classes.

ARTICLE XI - SHARE TRANSFER RESTRICTIONS

Shares of the Corporation shall be issued to the following entity in the following amounts upon payment of the consideration determined by the Board of Directors.

SHAREHOLDER	NUMBER OF SHARES
Ludo Sarens	100
Alan Sykes	100
Richard Turner	100

Shares held by each Shareholder may not be sold or otherwise transferred to other persons unless first offered to this Corporation or to the remaining Shareholders in proportion to their shares. The price, terms and other provisions regarding this restriction may be specified by written agreement among the Shareholders, which agreement may expand this Article and which may also include the Corporation as a party. These restrictions are intended to preserve exemptions under federal and state securities laws, to provide for orderly changes in ownership of shares, and to serve other reasonable purposes.

ARTICLE XII - BYLAWS

The power to adopt, alter, amend, and repeal the Bylaws shall be vested in the Board of Directors, but all alterations, amendments, and repeals of the Bylaws must be approved by a majority of the Shareholders.

ARTICLE XIII - COMMENCEMENT OF CORPORATE EXISTENCE

In accordance with Section 607.0203, Florida Statutes, the date when corporate existence shall commence is the date of subscription and acknowledgement

of these Articles of Incorporation, except that if they are not filed by the Florida Department of State within five (5) business days after that date, then corporate existence shall commence upon filing by the Department of State.

ARTICLE XIV - VOTING OF SHARES

Directors shall be elected by a majority of the votes at a meeting at which a quorum is present. All shareholders shall be entitled to cumulate their votes for directors. Each shareholder is entitled to multiply the number of votes it is entitled to cast by the number of directors for whom it is entitled to vote and cast the product for a single candidate or distribute the product among two or more candidates.

ARTICLE XV QUORUM REQUIREMENTS FOR SHAREHOLDERS MEETING

A quorum of shareholders shall consist of 100% of the shares entitled to vote at a meeting of shareholders.

IN WITNESS WHEREOF, the undersigned have signed these Articles of Incorporation on this 25th day of October, 1996.


NEAL L. O'TOOLE

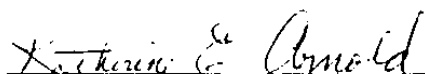
STATE OF FLORIDA
COUNTY OF POLK

Before me personally appeared NEAL L. O'TOOLE, to me well known and personally known to me to be the person described herein who executed the foregoing Articles of Incorporation and acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal this 25th day of October, 1996.


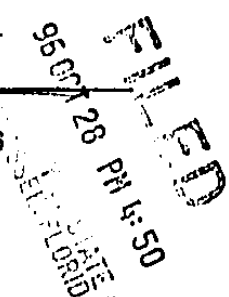


KATHERINE E. ARNOLD
My Commission CC465260
Expires Jun. 23, 1999
Bonded by ANB
800-852-6878


Notary Public, State of Florida

**ACCEPTANCE BY DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

I, the undersigned person, having been named as registered agent and to accept service of process for the above-stated corporation at the place designated in this statement hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the property and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


Neal L. O'Toole
Date: October 25, 1996


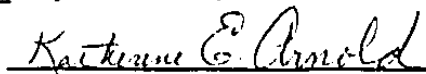
STATE OF FLORIDA
COUNTY OF POLK

Before me personally appeared Neal L. O'Toole, to me well known and personally known to me to be the person described herein who executed the foregoing Articles of Incorporation and acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal this 25th day of October, 1996.



KATHERINE E. ARNOLD
My Commission CC465260
Expires Jun. 23, 1999
Bonded by ANB
800-852-6678


Katherine E. Arnold
Notary Public, State of Florida