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DIVISION OF CORPORATIONS TO:

FROM: EMPIRE CORPORATE KIT COMPANY

CONTACT: RAY STORMONT

PHONE: (305)541-3694

NAME: ACCAR LTD., INC.

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AUDIT NUMBER...... H96000015404

DOC TYPE......FLORIDA PROFIT CORPORATION OR P.A. CERT. OF STATUS..0 PAGES..... 4

PAGES..... 4

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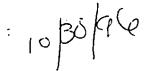


ARTICLES OF INCORPORATION

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OF

ACCAR LTD., INC.



The undersigned adopts the following Articles of Incorporation to form a corporation under the laws of the State of Florida.

ARTICLE I -NAME

The name of the corporation shall be Accar Ltd., Inc.

ARTICLE II - COMMENCEMENT & DURATION

The corporation shall commence its existence on October 30, 1996 and shall exist perpetually unless sooner dissolved according to law.

ARTICLE III - ADDRESS

The mailing address of the corporation is 1 NE 1st St., Suite 35, Miami FL 33132.

ARTICLE IV - STATED CAPITAL

The corporation is authorized to issue the following capital stock:

No. Shares Classification Par Value
500 Common \$1.00

Subject to applicable Florida statutes, every Shareholder, upon the sale of any new stock of the corporation of the same kind, class or series as he or she already holds, shall have the

Propored by: ANN FISHER, P.A. 1514 Zuicta Avenue Coral Gables, FL 33146 305-665-5944 Fla Bar No: 0328227

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right to purchase his or her pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE V - REGISTERED AGENT

The name and address of the Registered Agent of the corporation is Joseph Akar, 1 NE 1st St., Suite 35, Miami FL 33132.

ARTICLE VI - INCORPORATOR

The name and address of the incorporator of the corporation is Joseph Akar, 1 NE 1st St., Suite 35, Mjami FL 33132.

ARTICLE VII - BOARD OF DIRECTORS

The corporation shall have one director initially. The number of directors may be increased or decreased from time to time thereafter according to the bylaws of the corporation but shall never be less than one. The name and street address of the initial director of this corporation is Joseph Akar, 1 NE 1st St., Suite 35, Miami FL 33132.

ARTICLE VIII - SHAREHOLDER PROPERTY

Private property of the shareholders shall not be subject to the payment of the corporation's debts. The corporation shall have a first lien on the shares of its shareholders and upon the dividends due them for any indebtedness of the shareholders to the corporation.

ARTICLE IX - AMENDMENTS TO ARTICLES

The Directors shall have the power to amend or repeal these Articles of Incorporation with not less than a two-t. ds vote of the common stock.

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IN WITNESS WHEREOF, the undersigned incorporator executes these Articles of

Incorporation this 315 day of October , 1996.

ACCEPTANCE BY REGISTERED AGENT

HAVING MEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I 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 PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

Registered' Agent

Date: (31 1990)

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