

**LOWNDES
DROSDICK
DOSTER
KANTOR &
REED, P.A.**

Attorneys at Law

Ernest B. Drosdick
(407) 982-1100
James E. Dettla
Matt E. Deal
William A. Beckett
William R. Bird, Jr.
Matthew G. Brenner
Dale A. Burkett
Charles C. Carrington
W. Michael Clifford
W. Terry Costello
Janet M. Courtney
William E. Doster
William T. Dymond, Jr.
Richard J. Fildes
Miranda F. Fitzgerald

Thomas E. Frank
Julius H. Frey
L. M. Frey, Jr.
Harry H. Goff
Aaron J. Gorovitz
Linda C. Hankins
James F. Heekin, Jr.
Robert F. Higgins
Loran A. Johnson
Gary M. Kaleita
Hal H. Kantor
James G. Kattelmann
Joseph G. Kern
Joseph A. Lane
Harry W. Lawrence
R. Kimbark Lee
John F. Lowndes

Timothy J. Macdonald
Daniel F. McIntosh
H. Gregory McN
David L. Rosen
T. Todd Platzenger
Nicholas A. Pope
Shawn G. Rader
Morrey Raskin
John A. Reed, Jr.
Michael Ryan
Margaret H. Schreiber
Clestous J. Simmons
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James M. Spoonhour
Scott C. Thompson
Bradford D. West
Julian E. Whitehurst

David G. W. Welford
John A. Welford
Terry C. Young
Kathl W. Borkholder
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Darrell D. Garvey
Michael R. Gibbons
James J. Hector
Peter L. Lopez
Amy S. Lowndes
Keith Manz
John G. Morris
Matthew R. O'Kane
Patrick K. Rinks

John D. Rink
John A. Rink
Leta S. Tellen
Christopher P. Testkore
James S. Toscano
Todd D. Walker
Taylor D. Ward
John T. Wettach, Jr.
Karen A. Williams

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Michael V. Elsberry
Teresa B. Finer
JAN - 6 PM 1:52
RECEIVED
TALLAHASSEE, FLORIDA

January 3, 1997

VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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Re: Fopan U.S., Inc.

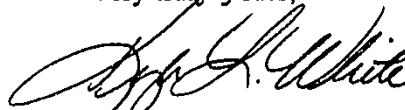
Dear Madam or Sir:

Enclosed herewith for filing with the Florida Department of State are the Articles of Incorporation for the above-referenced corporation along with a check from this law firm in the amount of \$122.50, representing \$35.00 filing fee, \$35.00 designation of registered agent fee and \$52.50 for a certified copy of the Articles.

Please file the Articles immediately upon receipt and return the certified copy to the undersigned AS SOON AS POSSIBLE.

Thank you for your assistance in this matter and let me know if you have any questions concerning the above.

Very truly yours,



Kyle L. White
Legal Assistant to
Loran A. Johnson

Enclosures
006221/47396

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3H 1/10/97

ARTICLES OF INCORPORATION

OF

FOPAN U.S., INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this corporation is FOPAN U.S., INC.

ARTICLE II - PRINCIPAL OFFICE AND MAILING ADDRESS

The street address of the principal office and the mailing address of the corporation shall be 5380 North Ocean Boulevard, Suite 14C, Eastpoint 1, Singer Island, Florida 33404.

ARTICLE III - CAPITAL STOCK

This corporation is authorized to issue one thousand (1,000) shares of TEN CENT (\$.10) par value common stock.

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 215 North Eola Drive, Orlando, Florida 32801, and the name of the initial registered agent of this corporation at that address is Loran A. Johnson, Esquire.

ARTICLE V - INITIAL BOARD OF DIRECTORS

This corporation shall have three (3) directors initially. The number of directors may be either increased or decreased from time to time as provided in the Bylaws of the corporation, but shall never be less than one (1). The names and addresses of the initial directors are as follows:

Leslie Bersge

1300 Don Mills Road
Toronto, Ontario
CANADA M3B 2W6

Vladimir Zilberman

1300 Don Mills Road
Toronto, Ontario
CANADA M3B 2W6

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Micah Rand

1300 Don Mills Road
Toronto, Ontario
CANADA M3B 2W6

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

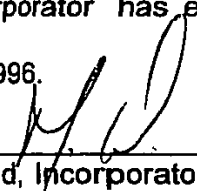
ARTICLE VI - INCORPORATOR

The name and address of the person signing these Articles are as follows:

Micah Rand

1300 Don Mills Road
Toronto, Ontario
CANADA M3B 2W6

IN WITNESS WHEREOF, the undersigned incorporator has executed these
Articles of Incorporation this 18 day of December, 1996.



Micah Rand, Incorporator

ACCEPTANCE OF REGISTERED AGENT

The undersigned hereby accepts the designation as Registered Agent of FOPAN
U.S., INC.



Loran A. Johnson

WAIVER OF SUBSCRIPTION RIGHTS

The undersigned hereby waives any rights of subscription which may have
accrued by virtue of the undersigned acting as Incorporator of FOPAN U.S., INC.



Loran A. Johnson