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P.O. BOX 149428
ORLANDO, FLORIDA 32814
(407) 898-6500
In Deltona Call (407) 860-1780

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December 30, 1996

The Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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-01/03/97--01101--008
****367.50 ****122.50

RE: THREE (3) CORPORATIONS

We enclose a signed copy each of the Articles of Incorporation of:

1. G AND A CORPORATION
2. SHIEL INC.
3. JAYS VENTURE, INC.

Our check for \$367.50 (3 x 122.50) for filing fees is enclosed with this letter.

Please register these corporations and return appropriate papers to us in the enclosed Express Mail envelope. (postage already paid).

If you have any questions in this connection, please contact us. We thank you for your cooperation.

Sincerely,
Professional Business Systems, Inc.

Hemendra Thakkar, EA, ATA

Encls:

FILED
97 JAN 27 AM 7:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Accounting ★ Tax Planning

1090 Woodcock Road, Suite 285
Orlando, Florida 32803

W97-555
nc 1/29/97



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

January 9, 1997

PROFESSIONAL BUSINESS SYSTEMS, INC.
1080 WOODCOCK ROAD
SUITE 285
ORLANDO, FL 32803

SUBJECT: G AND A CORPORATION
Ref. Number: W97000000555

GR AND AR

We have received your document for G AND A CORPORATION and your check(s) totaling \$367.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return your document, along with a copy of this letter within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6067.

Neysa Culligan
Document Specialist

Letter Number: 897A00001172

changed & sent
1/17/97

FILED
97 JAN 27 AM 7:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
GR AND AR CORPORATION

The undersigned subscriber to these Articles of Incorporation, natural person competent to contract, hereby forms a corporation under the laws of the state of Florida.

ARTICLE I, NAME

The name of the corporation is GR AND AR CORPORATION.

ARTICLE II, NATURE OF BUSINESS

The general nature of business to be transacted by this corporation is any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 10,000 shares of common stock having a nominal or par value of One and 00/100 (\$1.00) Dollar per share.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business is Ten Thousand and 00/100 (\$10,000.00) Dollars.

ARTICLE V, TERM OF EXISTENCE

This Corporation is to exist perpetually unless dissolved in accordance with Chapter 607 and other laws of The State of Florida, as now exist or may hereafter be amended or enacted.

ARTICLE VI, ADDRESS

The initial street address of the principal office of this corporation in the State of Florida is 1080 Woodcock Road, Suite 285, Orlando, Florida 32803-3514. The Board of Directors may from time to time move the principal office to any other address in Florida. This corporation shall have the privilege of having such branch offices at such other places within the State of Florida or without the State of Florida and within or without the United States of America as may be designated from time to time by the directors of the corporation.

ARTICLE VII, DIRECTORS

This corporation shall not have less than one (1) Director initially; the number of Directors may be increased or decreased from time to time by by-laws adopted by the stockholders, but shall never be less than one (1).

ARTICLE VIII, INITIAL OFFICERS AND DIRECTORS

The name and address of the first Board of Directors is:

Ghassan Rahal	1112 N Semoran Blvd
	Orlando, FL 32807

ARTICLE IX, SUBSCRIBERS

The name and street address of the subscriber to these Articles of Incorporation, agreed to take 1000 shares of common stock for the value of the consideration of \$10,000.

Ghassan Rahal	1112 N Semoran Blvd
	Orlando, FL 32807

ARTICLE X, PREEMPTIVE RIGHTS

Every shareholder, upon sale for cash of any new stock of this corporation, shall have the right to purchase his 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 XI, RESIDENT AGENT

The registered Resident Agent for this Corporation shall be as indicated on the attached Certificate and the Resident Agent may be replaced in accordance with the by-laws.

ARTICLE XII, AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholder's meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XIII, OFFICERS

The officers of the corporation shall be elected by the Board of Directors of the corporation at a meeting to be held immediately following each annual meeting of the stockholders. New offices may be created, and appointment may be made therefor and any office that may become vacant may be filled by the Board of Directors of the corporation at any regular meeting or at any special meeting called for that purpose. The duties of the officers of the corporation shall be prescribed by the by-laws.

The officers who shall serve during the first year of existence of the corporation, or until their successors are elected and have qualified are as follows:

Name	Position/Office
Ghassan Rahal	President/Secretary

IN WITNESS WHEREOF, the undersigned has made and subscribed these articles of Incorporation for the uses and purposes aforesaid, on this 17th day of October, 1996.

Ghassan Rahal

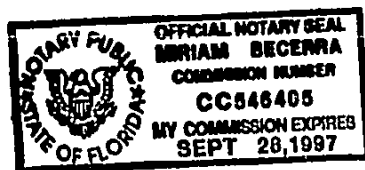
STATE OF FLORIDA

COUNTY OF ORANGE

I HEREBY CERTIFY that on this day before me, Notary Public, duly authorized in the State and County named above to make acknowledgments, personally appeared, Ghassan M Rahal, to me known to be the person and who produced his Drivers License No. FL A400-293-69-375-0 for identification, described as subscriber in and who acknowledged before me that he executed the foregoing Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above, on this 17th day of October, 1996.

(NOTARY SEAL)



Miriam Becerra
NOTARY PUBLIC, STATE OF FLORIDA
MY COMMISSION EXPIRES:

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN THIS STATE,
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In pursuance of Chapter 48.091, Florida Statutes the following
is submitted, in compliance with said Act:

FIRST: That GRAND AR CORPORATION, desiring to organize under
the laws of the State of Florida with its principal office as
indicated in the Articles of Incorporation, located at 1080
Woodcock Road, Suite 285, Orlando, Florida 32803-3514 has designated
Ghassan M Rahal residing at 1112 N Semoran Blvd, Orlando, Fl 32807
as its registered agent to accept service of process within the
State.

Having been named to accept service of process for the above
state corporation, at place designated in this Certificate, I hereby
accept to act in this capacity, and agree to comply with the
provisions of said Act relative to keeping open said office.


Ghassan M Rahal
Registered Agent

FILED
97 JAN 27 AM 7:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA