3/03/97

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TO: DIVISION OF CORPORATIONS

FAX #: (904)922-4001

FROM: EMPIRE CORPORATE KIT COMPANY

ACCT#: 072450003255

CONTACT: RAY STORMONT PHONE: (305)541-3694

FAX #: (305)541-3770

NAME: DEL ACCOUNTING SERVICES, INC. AUDIT NUMBER..... 19700003685

DOC TYPE..... OR P.A.

CERT. OF STATUS...0

PAGES..... 5

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EMPIRE CORPORATE KIT

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ARTICLES OF INCORPORATION

of

DEL ACCOUNTING SERVICES, INC.

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ARTICLE I - CORPORATE NAME & ADDRESS

The name and address of the corporation is DEL Accounting Services, Inc., 5251 N. Dixie Hwy, Apt. #C-1, Ft. Lauderdale, F1 33334.

ARTICLE II - DURATION

The corporation shall have perpetual existence.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue ten thousand (10,000) shares of One Dollar (\$1.00) par value common stock.

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 (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 5251 N. Dixie Rwy, Apt. #C-1, Ft. Lauderdale. Fl 33334 and the name of the initial registered agent of this corporation at that address is Eric Yankwitt.

Stanley 8. Fainerman, Enrolled Agent, (954) 462-6045

790 E. Broward Blvd., Suite 302 Ft. Lauderdale, Fl 33301 H97000003 685

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ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one directors initially. The number of Directors may be either increased or diminished from time to time by the Bylaws but shall never be less than one . The name and address of the initial directors of this corporation is:

Name:

Eric Yankwitt

Address:

5251 N. Dixie Hwy, Apt. #C-1 Ft. Lauderdale, F1 33334

Name:

Address

ARTICLE VIII - INCORPORATOR

The name and address of the person signing these Articles is Eric Yankwitt. 5251 N. Dixie Hwy, Apt. #C-1, Ft. Lauderdale, Fl 33334.

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE X - AMENDMENT

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

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 20th Day of February 1997

President

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STATE OF FLORIDA:

COUNTY OF BROWARD

acknowledgments in the state and county set forth above, personally appeared for Yankwitt known to me and known by me to be the person who executed the foregoing Articles of Incorporation, or who has produced identification as shown below and did take an oath and who acknowledged his/her execution of the foregoing Articles of Incorporation to be his/her free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal, in the state and county aforesaid, this 20th Day of February , 1997.

Notary Public State of Florida at Large:



Storicy S. Februaries
My Couragnous I Couragno Englis
Mach 18, 2000
Suran Their Trophyleschenol no.

NOTARY CHECK ONE:

QQ PERSON SIGNING DOCUMENT PERSONALLY KNOWN TO ME.

() PERSON SIGNING DOCUMENT PROVIDED THE FOLLOWING FORM OF IDENTIFICATION:

Type:_______Serial No.:_____

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CERTIFICATE DESIGNATING (OR CHANGING) 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 607.34 of the Florida Statutes, the following is submitted, in compliance with said act:

First that DEL Accounting Services, Inc.
desiring to organize under the laws of the State of Florida
with its principle office, as indicated in the Articles of
Incorporation at the City of Ft. Lauderdale County
of Broward State of
Florida has named Eric Yankwitt
located at 5251 N. Dixie Hwy, Apt. #C-1, Ft. Lauderdale, Fl 33334
County of Broward , State of Florida, as its
agent to accept service of process within the state.

ACKNOWLEDGEMENT:

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

Registered Agent

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