

REBACK LAW FIRM, P.C.

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P97000046578

May 22, 1997

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

Attn: Dana Calloway, Document Specialist

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-04/25/97--01097--005
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Re: Incorporation of American Consulting & Distribution Corp.

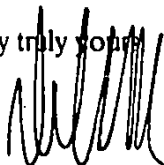
Dear Sir/Madam:

Enclosed is another copy of the Articles of Incorporation for American Consulting & Distribution Corp. A copy of your letter to me dated April 28, 1997 is also enclosed (Ref. No. 9700009790). Please certify the enclosed copy of the Articles and return it back to me.

As I told you, we thought that Universal Sales Agency, Inc. was lost and then decided not to use that name. We then sent American Consultant & Distribution Corp, but in the meantime Universal Sales Agency, Inc. came in and you had both. Thanks for bailing me out.

Thank you.

Very truly yours,



DAVID C. REBACK

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ARTICLES OF INCORPORATION

The undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation:

1. **NAME:** The name of this corporation is AMERICAN CONSULTING & DISTRIBUTION CORP., whose address is 1201 Cornwall Road, Sanford, Florida
2. **DURATION:** The period of the corporate existence is perpetual.
3. **PURPOSE:** The purpose of the corporation is to engage in any activities or businesses permitted under the laws of the United States or the State of Florida.
4. **INITIAL REGISTERED OFFICE AND AGENT:** The name and address of the initial registered agent and office of this corporation is as follows:

Gulamabbas Abdulhussein
1201 Cornwall Road
Sandford, Florida

5. **INITIAL BOARD OF DIRECTORS:** The corporation shall have one director initially. The number of directors may be increased or decreased from time to time by an amendment to the by-laws of the corporation in the manner provided by law and shall never be less than one (1) director.

The name and addresses of the initial director is:

Mohamedtaki Abdulhussein
47 Red Ground Road
Old Westbury, New York 11568

6. **CAPITAL STOCK:** The corporation is authorized to issue 5000 shares of stock, all of one class, having par value of one dollar (\$1.00) per share.
7. **INCORPORATOR:** The name and address of the incorporator signing these articles is:

Aisha Soto
198 Sparks Avenue
Pelham, New York 10803

8. **AMENDMENT OF ARTICLES:** 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 of the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator and the registered agent have executed these Articles of Incorporation this 16 day of April, 1997

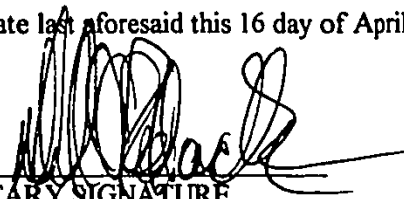

REGISTERED AGENT - Gulamabbas Abdulhussein


INCORPORATOR- Aisha Soto

STATE OF NEW YORK)
COUNTY OF NASSAU)

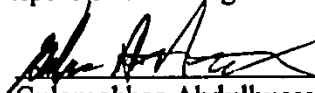
I HEREBY CERTIFY that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Gulamabbas Abdulhussein, the registered agent and Aisha Soto, the incorporator herein, known to me to be the person (s) described in and who executed the foregoing instrument, who acknowledged before me that they executed the same, that I relied upon the following form of identification: driver's licence of the above-named persons: Gulamabbas Abdulhussein and Aisha Soto and that an oath was taken.

WITNESS my hand and seal in the County and State last aforesaid this 16 day of April, 1997.


NOTARY SIGNATURE
DAVID C. REBACK
NOTARY PUBLIC State of New York
No. 4941664, Westchester County
Commission Expires August 29, 1998

PRINTED NOTARY SIGNATURE

I am familiar with and hereby accept the duties and responsibilities as registered agent.


Gulamabbas Abdulhussein

DATED: April 16, 1997

abdulincorp.fla

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TALLAHASSEE, FLORIDA
SECRETARY OF STATE