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THE UNITED STATES
CORPORATION
COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 405088 123468A

AUTHORIZATION :

Patricia Pigut

COST LIMIT : \$ 122.50

ORDER DATE : May 27, 1997

ORDER TIME : 12:40 PM

ORDER NO. : 405088-005

CUSTOMER NO: 123468A

CUSTOMER: Shirley A. Okhovatian, Cpa
SHIRLEY A. OKHOVATIAN, CPA

926 South Ridgewood Avenue

Daytona Beach, FL 32114

200002191882--2

DOMESTIC FILING

NAME: BEVERLY KAY FIROUZABADI, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Michael E. Klunk

EXAMINER'S INITIALS:

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MAY 27 1997
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ARTICLES OF INCORPORATION

OF

Beverly Kay Firouzabadi, Inc.

97 MAY 27 PM 3:06

TALLAHASSEE, FLORIDA

The undersigned incorporator hereby forms a corporation under Chapter 607 of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

Beverly Kay Firouzabadi, Inc.

The address of the principal office of this corporation shall be 5898 Trailwood Drive, Port Orange, FL 32127 and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 250 shares of common stock having \$1 par value per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 926 South Ridgewood Avenue, Daytona Beach, FL 32114, and the name of the initial registered agent of the corporation at that address is Shirley A. Okhovatian, CPA.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. OFFICERS

The names and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Beverly Kay Firouzabadi 5898 Trailwood Drive
Pres/Sec/Treas Port Orange, Florida 32127

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these

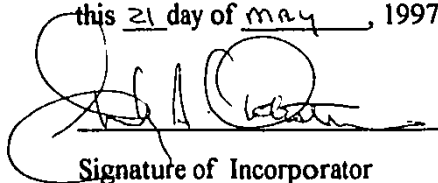
Articles of Incorporation is:

Shirley A. Okhovatian, Certified Public Accountant
926 S. Ridgewood Avenue
Daytona Beach, FL 32114

IN WITNESS WHEREOF, the undersigned Shirley A.

Okhovatian, Certified Public Accountant, has hereunto set her hand on

this 21 day of may, 1997.



Signature of Incorporator

Shirley A. Okhovatian
Certified Public Accountant

**ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN
ARTICLES OF INCORPORATION**

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in these Articles of Incorporation, 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.

BY: _____

Name, Title

CPA

DATE: _____

5/21/97

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MAY 27 1997
MILLER & ZIEGLER, L.L.P.