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FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: ACE INDUSTRIES, INC.
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NAME: TIME AND TIDE IMPORTS, INC.
AUDIT NUMBER.....H97000014440
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ARTICLES OF INCORPORATION

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Article 1: Name of Corporation TIME AND TIDE IMPORTS, INC.

Address of Corporation 3376 SHORNCLIFFE LANE

PALM HARBOR, FLORIDA 34684

Article 2: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 5,000, with a par value of \$1.00. (PAR VALUE is NOT REQUIRED).

Article 3: REGISTERED AGENT

DANIELLE D. TAYLOR

and

3376 SHORNCLIFFE LANE

REGISTERED OFFICE:

PALM HARBOR, FLORIDA 34684

I am familiar with and hereby accept the duties and responsibilities as registered agent for said corporation

Danielle D. Taylor 8/29/97
Signature of Registered Agent Date

Article 4: The Board of Directors are: (Board of Directors is NOT REQUIRED)

First listed is President. Second is Vice-President. Then, sec/treasurer

1. DANIELLE D. TAYLOR

3376 SHORNCLIFFE LANE

PALM HARBOR, FLORIDA 34684

Article 5: The Name and Address of the INCORPORATOR is:

DANIELLE D. TAYLOR

3376 SHORNCLIFFE LANE

PALM HARBOR, FLORIDA 34684

In witness whereof I have subscribed my name

Danielle D. Taylor
Signature of Incorporator

DANIELLE D. TAYLOR

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Prepared by:

ace INDUSTRIES, INC.

54 NW 11th Street

Miami, FL 33136

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P. 10

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