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TRANSMITTAL LETTER

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

SUBJECT: Z & T CONSIGNMENT, INC.

Enclosed is an original and one (1) copy of the articles of incorporation and a check for \$70.00.

From:
Tax-A-Miser, Inc.
Kelly Drew
6441 Woodland Lane
New Port Richey, Florida 34653

(813) 844-7860

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DIVISION OF CORPORATIONS

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ARTICLES OF INCORPORATION OF Z & T CONSIGNMENT, INC.

The undersigned subscriber to these Articles of Incorporation is a natural person competent to contract and hereby form a Corporation for profit under Chapter 607 of the Florida Statutes.

ARTICLE 1 - NAME

The name of the Corporation is **Z & T CONSIGNMENT, INC.**, (hereinafter, "Corporation").

ARTICLE 2 - PURPOSE OF CORPORATION

The Corporation shall engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE 3 - PRINCIPAL OFFICE

The address of the principal office of this Corporation is 36263 US 19 North, Palm Harbor, Florida 34684 and the mailing address is 6441 Woodland Lane, New Port Richey, Florida 34653.

ARTICLE 4 - INCORPORATOR(S)

The name and street address(es) of the incorporator(s) of this Corporation is:

Jacqueline L. Hoppensteadt
3323 Briarwood Lane
Safety Harbor, Florida 34695

ARTICLE 5 - OFFICERS

The officers of the Corporation shall be:

President:	Jacqueline L. Hoppensteadt 3323 Briarwood Lane Safety Harbor, Florida 34695
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Vice President: Charles A. Hoppensteadt
3323 Briarwood Lane
Safety Harbor, Florida 34695

Secretary: Charles A. Hoppensteadt
3323 Briarwood Lane
Safety Harbor, Florida 34695

Treasurer: Jacqueline L. Hoppensteadt
3323 Briarwood Lane
Safety Harbor, Florida 34695

ARTICLE 6 - DIRECTOR(S)

The Director(s) of the Corporation shall be:

Director: Jacqueline L. Hoppensteadt
3323 Briarwood Lane
Safety Harbor, Florida 34695

ARTICLE 7 - CORPORATE CAPITALIZATION

7.1 The maximum number of shares that this Corporation is authorized to have outstanding at any time is **ONE THOUSAND (1,000)** shares of common stock, each share having no par value.

7.2 No holder of shares of stock of any class shall have any preemptive right to subscribe to or purchase any additional shares of any class, or any bonds or convertible securities of any nature; provided, however, that the Board of Director(s) may, in authorizing the issuance of shares of stock of any class, confer any preemptive right that the Board of Director(s) may deem advisable in connection with such issuance.

7.3 The Board of Director(s) of the Corporation may authorize the issuance from time to time of shares of its stock of any class, whether now or hereafter authorized, or securities convertible into shares of its stock of any class, whether now or hereafter authorized, for such consideration as the Board of Director(s) may deem advisable, subject to such restrictions or limitations, if any, as may be set forth in the bylaws of the Corporation.

7.4 The Board of Director(s) of the Corporation may, by Restated Articles of Incorporation, classify or reclassify any unissued stock from time to time by setting or changing the preferences, conversions or other rights, voting powers, restrictions, limitations as to dividends, qualifications, or term or conditions of redemption of the stock.

ARTICLE 8 - SUB-CHAPTER S CORPORATION

The Corporation may elect to be an S Corporation, as provided in Sub-Chapter S of the Internal Revenue Code of 1986, as amended.

8.1 The shareholders of this Corporation may elect and, if elected, shall continue such election to be an S Corporation as provided in Sub-Chapter S of the Internal Revenue Code of 1986, as amended, unless the shareholders of the Corporation unanimously agree otherwise in writing.

8.2 After this Corporation has elected to be an S Corporation, none of the shareholders of this Corporation, without the written consent of all the shareholders of this Corporation shall take any action, or make any transfer or other disposition of the shareholders' shares of stock in the Corporation, which will result in the termination or revocation of such election to be an S Corporation, as provided in Sub-chapter S of the Internal Revenue Code of 1986, as amended.

8.3 Once the Corporation has elected to be an S Corporation, each share of stock issued by this Corporation shall contain the following legend:

"The shares of stock represented by this certificate cannot be transferred if such transfer would void the election of the Corporation to be taxed under Sub-Chapter S of the Internal Revenue Code of 1986, as amended."

ARTICLE 9 - SHAREHOLDERS' RESTRICTIVE AGREEMENT

All of the shares of stock of this Corporation may be subject to a Shareholders' Restrictive Agreement containing numerous restrictions of the rights of shareholders of the Corporation and transferability of the shares of stock of the Corporation. A copy of the Shareholders' Restrictive Agreement, if any, is on file at the principal office of the Corporation.

ARTICLE 10 - POWERS OF CORPORATION

The Corporation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, subject to any limitations or restrictions imposed by applicable law or these Articles of Incorporation.

ARTICLE 11 - TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE 12 - REGISTERED OWNER(S)

The Corporation, to the extent permitted by law, shall be entitled to treat the person in whose name any share or right is registered on the books of the Corporation as the owner thereto, for all purposes, and except as may be agreed in writing by the Corporation, the Corporation shall not be bound to recognize any equitable or other claim to, or interest in, such share or right on the part of any other person, whether or not the Corporation shall have notice thereof.

ARTICLE 13 - REGISTERED OFFICE AND REGISTERED AGENT

The initial address of registered office of this Corporation is Tax-A-Miser, Inc., located at 6441 Woodland Lane, New Port Richey, Florida 34653. The name and address of the registered agent of this Corporation is Tax-A-Miser, Inc., 6441 Woodland Lane, New Port Richey, Florida 34653.

ARTICLE 14 - BYLAWS

The Board of Director(s) of the Corporation shall have power, without the assent or vote of the shareholders, to make, alter, amend or repeal the Bylaws of the Corporation, but the affirmative vote of a number of Directors equal to a majority of the number who would constitute a full Board of Director(s) at the time of such action shall be necessary to take any action for the making, alteration, amendment or repeal of the Bylaws.

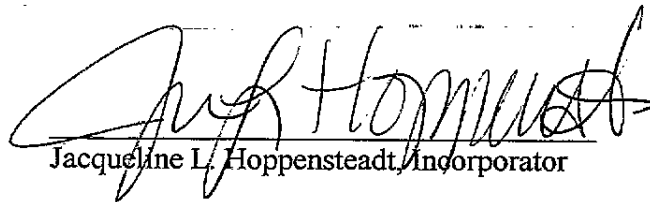
ARTICLE 15- EFFECTIVE DATE

These Articles of Incorporation shall be effective immediately upon approval of the Secretary of State, State of Florida.

ARTICLE 16 - AMENDMENT

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, or in any amendment hereto, or to add any provision to these Articles of Incorporation or to any amendment hereto, in any manner now or hereafter prescribed or permitted by the provisions of any applicable statute of the State of Florida, and all rights conferred upon shareholders in these Articles of Incorporation or any amendment hereto are granted subject to this reservation.

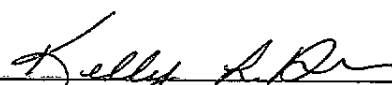
IN WITNESS WHEREOF, I have hereunto set my hand and seal acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, this 29th day of October, 1997.


Jacqueline L. Hoppensteadt, Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

Tax-A-Miser, Inc. having a business office identical with the registered office of the Corporation name above, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

Tax-A-Miser, Inc.

By: 
Kelly L. Drew, President

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