

CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32302
(850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

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Walters Den, Inc.

- Art of Inc. File _____
- LTD Partnership File _____
- Foreign Corp. File _____
- L.C. File _____
- Fictitious Name File _____
- Trade/Service Mark _____
- Merger File _____
- Art. of Amend. File _____
- RA Resignation _____
- Dissolution / Withdrawal _____
- Annual Report / Reinstatement _____
- Cert. Copy _____
- Photo Copy _____
- Certificate of Good Standing _____
- Certificate of Status _____
- Certificate of Fictitious Name _____
- Corp Record Search _____
- Officer Search _____
- Fictitious Search _____
- Fictitious Owner Search _____
- Vehicle Search _____
- Driving Record _____
- UCC 1 or 3 File _____
- UCC 11 Search _____
- UCC 11 Retrieval _____
- Courier _____

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Signature _____

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Time

9:20

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ARTICLES OF INCORPORATION
OF

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WALTERS DEN, INC.

The undersigned for the purpose of forming a corporation under the Florida General Corporation Act, Florida Statutes, Section 607, hereby adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of this corporation is WALTERS DEN, INC.

ARTICLE II - DURATION

The existence of this corporation shall commence with the filing of these articles. The term of existence of this corporation is perpetual.

ARTICLES III - PURPOSE

The purpose is to engage in any and all business activities permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue Seven Thousand Five Hundred (7,500) shares of one class, \$1.00 par value common stock.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and address of the initial registered agent and office of this corporation is as follows:

John N. Brugger
600 Fifth Avenue South, Suite 207
Naples, Florida 34102

The initial street address of the principal office of the corporation in the State of Florida will be: 5063 East Tamiami Trail, Suite D-1, Naples, Florida 34113.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be either increased or decreased from time to time by the Bylaws.

The names and addresses of the initial directors of this corporation is:

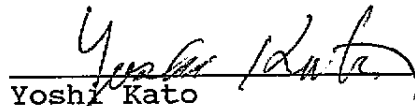
Yoshi Kato
C/O John N. Brugger, Esq.
Forsyth, Brugger & Bourgeau, P.A.
600 Fifth Avenue South, Suite 207
Naples, Florida 34102

ARTICLE VII - INCORPORATORS

The name and address of the person signing these Articles of Incorporation is:

Yoshi Kato
C/O John N. Brugger, Esq.
Forsyth, Brugger & Bourgeau, P.A.
600 Fifth Avenue South, Suite 207
Naples, Florida 34102

IN WITNESS WHEREOF, I have subscribed my name this 18 day of December, 1997.



Yoshi Kato

STATE OF FLORIDA
COUNTY OF COLLIER

On this 18 day of December, 1997, before me, a Notary Public, the undersigned officer, personally appeared Yoshi Kato to me known to be the person whose name is subscribed to the within instrument and he acknowledged that he executed the same for the purpose contained therein.

IN WITNESS WHEREOF, I hereby set my hand and official seal.



Notary Public

(SEAL)

My Commission Expires:



APPOINTMENT OF RESIDENT AGENT

STATE OF FLORIDA
DEPARTMENT OF STATE

Certificate designating place of Business or Domicile for the Service of Process within this State, naming Agent upon whom process may be served and names and addresses of the Officers and Directors.

WALTERS DEN, INC. a corporation under the laws of the State of Florida, with its principal office at 5063 East Tamiami Trail, Suite D-1, Naples, Florida 34113 has named John N. Brugger, 600 Fifth Avenue South, Suite 207, Naples, Florida 34102, as its resident agent to accept service of process within this State.

OFFICERS

	<u>NAMES</u>
PRESIDENT	YOSHI KATO
VICE-PRESIDENT	YOSHI KATO
SECRETARY	YOSHI KATO
TREASURER	YOSHI KATO

DIRECTORS

<u>NAME</u>	<u>ADDRESS</u>
Yoshi Kato	5782 Cope Lane Naples, Florida 34112

DATED: 12/18/97, 1997.

ACCEPTANCE:

I agree as Resident Agent to accept Service of Process; to keep the office open during prescribed hours; to pose my name (and any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in office as required by law.



John N. Brugger

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