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ROBERT N. LERNER, ESQUIRE
Post Office Box 150176
Altamonte Springs, Florida 32715
(407) 767-0099

TRANSMITTAL LETTER

March 17, 1998

RE: The Wissing Corp.

TO: Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fla. 32314

000002460890--3
-03/18/98--01072--008
*****70.00 *****70.00

DOCUMENTS ENCLOSED:

Articles of Incorporation
Check for \$ 70.00

INSTRUCTIONS:

Please file, a certified copy of articles is not necessary.
Thank you.

Respectfully submitted,

Robert N. Lerner
Signed in absence to avoid delay
Robert N. Lerner, Esquire
RNL/cbh

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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

RP
03-19-98

ARTICLES OF INCORPORATION
OF

THE WISSING CORP.

ARTICLE I - NAME

The name of the corporation is THE WISSING CORP.

ARTICLE II - DURATION

The Corporation shall have a perpetual existence.

ARTICLE III-ADDRESS

The principal place of business and mailing address of this corporation shall be 560 TWISTING PINE CT., LONGWOOD, FL 32779.

ARTICLE IV - PURPOSE

The purpose of this Corporation is to engage in any activities or business permitted under the laws of the United States and Florida.

ARTICLE V - CAPITAL STOCK

The maximum number of shares which this Corporation is authorized to have outstanding at any time is 1000 shares of common stock and have a par value of \$.01 per share.

ARTICLE V - INITIAL REGISTERED

OFFICE AND AGENT

The initial registered office of this Corporation shall be 560 TWISTING PINE CT., LONGWOOD, FL 32779, the initial registered agent of this Corporation at such office shall be THOMAS E. WISSING, who upon accepting this designation agrees to comply with the provisions of Section 48.091, Florida Statutes as amended from time to time, with respect to keeping an office open for service of process.

ARTICLE VI

The initial Board of Directors shall consist of one (1) member. The number of directors may be increased or decreased from time to time by vote of the stockholders. The names and address of the director constituting the initial Board of Directors is:

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NAME	ADDRESS
THOMAS E. WISSING	560 TWISTINGPINE CT. LONGWOOD, FL 32779

ARTICLES VII -- INCORPORATOR

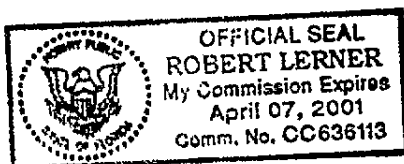
The name and street address of the person signing these Articles of Incorporation is:

NAME	ADDRESS
THOMAS E. WISSING	560 TWISTINGPINE CT. LONGWOOD, FL 32779

Thomas E. Wissing
THOMAS E. WISSING, Incorporator

STATE OF FLORIDA
COUNTY OF

The foregoing Articles of Incorporation of THE WISSING CORP. were acknowledged before me this 17 day of March, 1998 by THOMAS E. WISSING as Incorporator.



[Signature]
Notary Public-State of Florida
My commission expires:

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for THE WISSING CORP., at the place designated in the Articles of Incorporation, THOMAS E. WISSING agrees to act in this capacity and agrees to comply with the provisions of Section 48.091 relative to keeping such office.

Date: 3/17/98

Thomas E. Wissing
THOMAS E. WISSING

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FILED
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DIVISION OF CORPORATIONS