CORPORATE ACCESS, 1116-D Thomasville Road . Mount Vernon Square . Tallahassee, Florida 32303 INC. (904) 222-2666 or (800) 969-1666. Fax (904) 222-1666 P.O. Box 37066 (32315-7066) CERTIFIED COPY рното сору (CORPORATE NAME & DOCUMENT #) 600002554846---06/10/98--01036--025 ****122.50 ****122.50 (CORPORATE NAME & DOCUMENT #) 88 (CORPORATE NAME & DOCUMENT #) 5.) _____(CORPORATE NAME & DOCUMENT #) (CORPORATE NAME & DOCUMENT #) EFFECTIVE DATE 10-9-98 (CORPORATE NAME & DOCUMENT #) (CORPORATE NAME & DOCUMENT #) J 177 (CORPORATE NAME & DOCUMENT #) 10.) (CORPORATE NAME & DOCUMENT #) SPECIAL INSTRUCTIONS_ EUM 1 01998 P. Hall

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Articles of Incorporation

of

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W.L. WHEELER & ASSOCIATES CORP.

The undersigned Incorporator hereby forms a corporation under the laws of the State of Florida:

ARTICLE I. CORPORATE NAME

EFFECTIVE DATE

The name of this Corporation is:

W.L. WHEELER & ASSOCIATES CORP.

ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

c/o KTG&S Registered Agent Corporation 100 S.E. 2nd Street 28th Floor Miami, Florida 33131

ARTICLE III. CAPITAL STOCK

The aggregate number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is One Hundred Thousand (100,000) shares of common stock having a par value of \$.001 per share. The Board of Directors of this Corporation shall have the power to divide and issue the Common Stock into one or more series and to determine the limitation and relative rights of each such series, consistent with the laws of the State of Florida. Shares of one series may be issued as a share dividend in respect of shares of another series.

ARTICLE IV. COMMENCEMENT AND TERM OF EXISTENCE

This Corporation shall commence its corporate existence on June 9, 1998. This Corporation shall have perpetual existence.

ARTICLE V. INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of this Corporation in the State of Florida and the Corporation's initial registered agent at that office shall be:

KTG&S Registered Agent Corporation 100 S.E. 2nd Street 28th Floor Miami, Florida 33131

ARTICLE VI. BOARD OF DIRECTORS

This Corporation shall have two (2) directors initially. The number of directors may be increased or decreased from time to time as provided in the By-Laws, but shall never be less than one (1).

ARTICLE VII. INCORPORATOR

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

KTG&S Registered Agent Corporation 100 S.E. 2nd Street 28th Floor Miami, Florida 33131

ARTICLE VIII. AMENDMENT

These Articles of Incorporation may be amended in the manner prescribed by law, except that upon the issuance of shares, every amendment must be approved by the Board of Directors of the Corporation before it is submitted to the shareholders of the Corporation for their approval.

ARTICLE IX. INDEMNIFICATION

Except as may otherwise be provided in the Bylaws of this Corporation, this Corporation shall indemnify its incorporators, officers and directors to the fullest extent permitted by law either now or hereafter in effect.

IN WITNESS WHEREOF, the undersigned, as the Incorporator, has executed the foregoing Articles of Incorporation as of June 9, 1998.

KTG&S Registered Agent Corporation

Rv

Aichael Kosnitzky Esa

President

CERTIFICATE ACCEPTING DESIGNATION AS AN AGENT UPON WHOM SERVICE OF PROCESS WITHIN THIS STATE MAY BE SERVED

The following is submitted pursuant to Sections 48.091 and 607.0501 of the Florida Statutes:

Having been appointed registered agent of W.L. WHEELER & ASSOCIATES CORP. in its Articles of Incorporation, at the place designated in such Articles of Incorporation, the undersigned hereby agrees to act in this capacity and affirms that it is familiar with, and accepts, the obligations of such position.

KTG&S Registered Agent Corporation

Bv

Michael Kosnitzky, Esq.,

President

Dated: June 9, 1998

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