



SIR TAX Accounting, Consulting, Strategic Tax Planning & IRS Representation

1930 Tyler Street v Hollywood, Fl. 33020 v Telephone (954) 922-1903 v Facsimile (954) 926-6770

Of Counsel: R. Kevin Cross, E.A., * -- Enrolled Agent, Public Accountant, & Financial Counselor.

P980000066802
1 August 1998

* -- R. Kevin Cross, E.A. - is enrolled to represent taxpayers before the Internal Revenue Service

Department of State
Division of Corporations
Attn.: New Filings Section
P.O. Box 6327
Tallahassee, Florida 32314

Ref.: EPI ENTERPRISES, INC.

Dear Sirs:

Please incorporate the above referenced corporation effective August 1, 1998, and mail filed articles to:

Elaine T. Pagonis
2740 Shadywood Road
Orono, MN 55331

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-07/27/98--01129--015
****122.50 ****122.50

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.
Accountant & Tax Consultant.

FILED
98 JUL 27 PM 12: 32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE

8-1-98

RKC/epi
LETCORP.DOC

Handwritten: 7-30-98

ARTICLES OF INCORPORATION

OF

EPI ENTERPRISES, INC.

FILED
98 JUL 27 PM 12:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

EFFECTIVE DATE
8-1-98

The name of the corporation shall be: EPI ENTERPRISES, INC.

The principal place of business of this corporation shall be: 1930 Tyler Street / Hollywood, Florida 33020

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the; United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective date August 1, 1998.

ARTICLE V - OFFICERS & DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

Elaine T. Pagonis
2740 Shadywood Road
Orono, MN 55331

ARTICLE VI - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to this articles of incorporation is(are):

Elaine T. Pagonis
2740 Shadywood Road
Orono, MN 55331

IN WITNESS WHEREOF, the undersigned incorporator(s) has (have) executed these Articles of Incorporation this 1st day of August, 1998

Signature(s) of Incorporator(s)



STATE OF FLORIDA.
COUNTY OF BROWARD.

THE FOREGOING instrument was acknowledged and sworn to before me this 1st day of August, 1998, by .

CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

EPI ENTERPRISES, INC.

The name and address of the registered agent and office is:

Elaine T. Pagonis
4700 West Park Road
Hollywood, Florida 33021-4160

SIGNATURE Elaine T. Pagonis
(Corporate Officer)

TITLE: PRESIDENT & C.E.O.

DATED: AUGUST 1, 1998

FILED
98 JUL 27 PM 12:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

EFFECTIVE DATE

8-1-98

SIGNATURE Elaine T. Pagonis (Registered Agent)
DATED: AUGUST 1, 1998