

CAPITAL CONNECTION, INC.

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

P980000076906

mermaid yachts, Inc

000002631900--4
-09/04/98--01029--023
*****70.00 *****70.00

<input checked="" type="checkbox"/> Art of Inc. File	EFFECTIVE DATE 08-31-98
<input type="checkbox"/> LTD Partnership File	FILED SECRETARY OF STATE DIVISION OF CORPORATIONS 98 SEP -4 PM 12:55
<input type="checkbox"/> Foreign Corp. File	
<input type="checkbox"/> L.C. File	
<input type="checkbox"/> Fictitious Name File	
<input type="checkbox"/> Trade/Service Mark	
<input type="checkbox"/> Merger File	
<input type="checkbox"/> Art. of Amend. File	
<input type="checkbox"/> RA Resignation	
<input type="checkbox"/> Dissolution / Withdrawal	
<input type="checkbox"/> Annual Report / Reinstatement	
<input type="checkbox"/> Cert. Copy	RECEIVED 98 SEP -4 AM 9:38 DEPT. OF STATE DIVISION OF CORPORATIONS TALLAHASSEE, FLORIDA
<input checked="" type="checkbox"/> Photo Copy	
<input type="checkbox"/> Certificate of Good Standing	
<input type="checkbox"/> Certificate of Status	
<input type="checkbox"/> Certificate of Fictitious Name	
<input type="checkbox"/> Corp Record Search	
<input type="checkbox"/> Officer Search	
<input type="checkbox"/> Fictitious Search	
<input type="checkbox"/> Fictitious Owner Search	
<input type="checkbox"/> Vehicle Search	
<input type="checkbox"/> Driving Record	
<input type="checkbox"/> UCC 1 or 3 File	
<input type="checkbox"/> UCC 11 Search	
<input type="checkbox"/> UCC 11 Retrieval	
<input type="checkbox"/> Courier	R. Purina

Signature

Requested by:

Name

Date

Time

Walk-In

Will Pick Up

LS 8/4/98 9:14

ARTICLES OF INCORPORATION
OF

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

98 SEP -4 PM 12:55

MERMAID YACHTS, INC.

ARTICLE I. CORPORATE NAME.

The name of this corporation is MERMAID YACHTS, INC.

ARTICLE II. PRINCIPAL OFFICE.

The initial principal place of business of this corporation is 4000-27 St. Johns Avenue, Suite 59, Jacksonville, Florida 32205, and the initial mailing address of this corporation is the same.

ARTICLE III. DURATION.

The corporation is to commence its corporate existence effective for all purposes as of August 31, 1998, notwithstanding the fact that these articles may be filed within five (5) business days of the effective date hereof. This corporation shall exist perpetually.

ARTICLE IV. PURPOSE.

EFFECTIVE DATE
08-31-98

This corporation is organized to transact any and all lawful business for which corporations may be incorporated under the Florida Business Corporation Act, Chapter 607, Florida Statutes (1997), as amended, or any successor statute thereto (hereinafter, the "Act").

ARTICLE V. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 100,000 and shall consist of one class only. The par value of each share of stock issued shall be \$1.00.

ARTICLE VI. INITIAL REGISTERED AGENT AND OFFICE.

The name of the initial registered agent for the corporation is Grady H. Williams, Jr., and the street address of the initial registered office for the named registered agent is 1279 Kingsley Avenue, Suite 117, Orange Park, Florida, 32073.

ARTICLE VII. MANAGEMENT OF CORPORATE AFFAIRS.

Section 1. Board of Directors. The powers of this corporation shall be exercised, its properties controlled, and its affairs conducted by a board of directors, consisting of two (2) persons. The manner of election of the Board of Directors shall be as designated in the bylaws of this corporation.

Section 2. Initial Board. The name and address of the initial member of the board of directors is as follows:

NAME

ADDRESS

Marlyn Lewis Carter

628 Melody Drive
Metairie, LA

Lynda Mitchell

23 Jennifer Court
Mandaville, LA 70434

Section 3. Corporate Officers. The board of directors shall elect the following officers: President, Vice President, Treasurer, Secretary, and such other officers as the bylaws of this corporation may authorize the directors to elect from time to time.

ARTICLE VIII. AMENDMENTS.

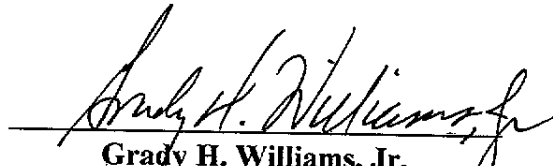
These articles of incorporation may be amended in accordance with the Act.

ARTICLE IX. INCORPORATOR.

The name and address of the person signing these articles is:

Grady H. Williams, Jr.
1279 Kingsley Avenue, Suite 117
Orange Park, Florida 32073

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation to be effective for all purposes as of August 31, 1998, notwithstanding the fact that these articles may be actually filed with the Florida Department of State, Division of Corporations within five (5) business days of the effective date hereof.


Grady H. Williams, Jr.
Incorporator

CERTIFICATE OF ACCEPTANCE OF REGISTERED AGENT

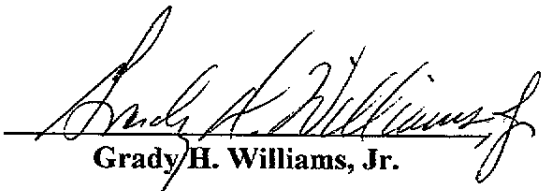
Pursuant to Sections 48.091 and 607.0501, Florida Statutes, the following is submitted:

MERMAID YACHTS, INC., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation in the County of Duval, State of Florida, has named as its agent to accept service of process within this State:

Grady H. Williams, Jr.
1279 Kingsley Avenue, Suite 117
Orange Park, FL 32073

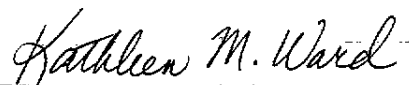
ACKNOWLEDGMENT:

Having been named as Registered Agent 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 agree to comply with the provisions of the Act. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


Grady H. Williams, Jr.

STATE OF FLORIDA
COUNTY OF CLAY

The foregoing instrument was acknowledged before me this 31st day of August, 1998, by Grady H. Williams, Jr. who is personally known to me.


Kathleen M. Ward
Notary Public

My Commission Expires:

