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K & G TROPICAL SAILING, INC.
890 S. OCEAN WAY, DEERFIELD BEACH, FLORIDA 33441

October 15, 1998

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: INCORPORATION OF
K & G TROPICAL SAILING, INC.

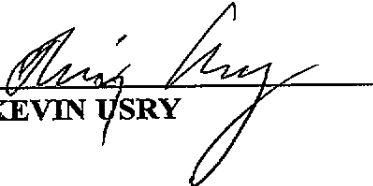
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*****70.00 *****70.00

Dear Secretary of State:

Enclosed find one original and a copy of the Articles of Corporation of K & G TROPICAL SAILING, INC.

Also find enclosed a check made payable to the Secretary of State in the amount of \$70.00 which includes the statutory filing fee. Your assistance in establishing this corporation is appreciated.

Respectfully,


KEVIN USRY

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION
OF
K & G TROPICAL SAILING, INC.

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ARTICLE ONE

The name of the corporation is **K & G TROPICAL SAILING, INC.** The principal address of the corporation is: 890 S. OCEAN WAY, DEERFIELD BEACH, FLORIDA 33441.

ARTICLE TWO

The period of its duration is perpetual.

ARTICLE THREE

The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Florida Corporation Act.

ARTICLE FOUR

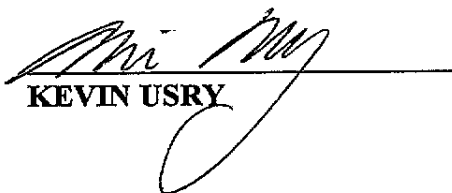
The aggregate number of shares which the corporation shall have authority to issue is **one hundred (100) of no par value.**

ARTICLE FIVE

The corporation will not commence business until it has received for the issuance of shares consideration of the value of \$1,000.00 consisting of money, labor done or property actually received.

ARTICLE SIX

The street address of its initial registered office is 890 S. OCEAN WAY, DEERFIELD BEACH, FLORIDA 33441, and the name of its initial registered agent at such address is KEVIN USRY. I am hereby familiar with and accept the duties and responsibilities as registered agent for said corporation.


KEVIN USRY

ARTICLE SEVEN

The number of directors constituting the initial board of directors is two (2), and the name and address of the person or persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are:

Name	Mailing Address
KEVIN USRY	890 S. OCEAN WAY DEERFIELD BEACH, FLORIDA 33441
GUY M. ROSENFELD	890 S. OCEAN WAY DEERFIELD BEACH, FLORIDA 33441

ARTICLE EIGHT

The Board of Directors is empowered to make, alter or repeal the Bylaws of the corporation without restriction of their powers conferred by statute.

ARTICLE NINE

The name and address of each incorporator is:

Name	Mailing Address
KEVIN USRY	890 S. OCEAN WAY DEERFIELD BEACH, FLORIDA 33441



KEVIN USRY, Incorporator

ARTICLE TEN

The powers of the incorporators cease upon filing of the Articles of Incorporation.

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