

P98000100397

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

Tuesday, November 24, 1998

Re: BAGPIPER INVESTMENTS INC.

300002698003--4
-11/30/98--01126--004
*****70.00 *****70.00

Gentlemen,

Enclosed please find the original (white) and one copy (yellow) of Articles of Incorporation for the above entity, together with our check in the amount of \$70.00 payable to Secretary of State.

This represents the cost of Filing Fees and Fee for Registered Agent Designation for the above corporation.

Sincerely,


.....
BRIAN LIGHT
BAGPIPER INVESTMENTS INC.

MAILING ADDRESS OF CORPORATION

BAGPIPER INVESTMENTS INC
C/o GULF TAX INC - BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900
ST. PETERSBURG, FL. 33707-2108

PHONE - (727) 381 1176, FAX - (727) 381 0334

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ARTICLES OF INCORPORATION
OF
BAGPIPER INVESTMENTS INC.

The Undersigned Subscriber To These Articles Of Incorporation, A Natural Person Competent To Contract, Hereby Forms A Corporation Under The Laws Of The State Of Florida.

ARTICLE 1 - CORPORATE NAME

The Name Of The Corporation Is Bagpiper Investments Inc.

ARTICLE 2 - DURATION

This Corporation Shall Exist Perpetually Unless Dissolved According To Florida Law.

ARTICLE 3 - PURPOSE

The Corporation Is Organized For The Purpose Of Engaging In Any Activities Or Business Permitted Under The Laws Of The United States And The State Of Florida

ARTICLE 4 - CAPITAL STOCK

The Corporation Is Authorized To Issue One Hundred Thousand Shares (100,000) Of No Par Value Common Stock, Which Shall Be Designated "Common Stock".

ARTICLE 5 - INITIAL REGISTERED OFFICE AND AGENT

The Principle Office, If Known, Or The Mailing Address Of The Corporation Is:

BAGPIPER INVESTMENTS INC., C/O GULF TAX INC., - BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900,
ST PETERSBURG FL 33707-2108

The Name And Street Address Of The Initial Registered Agent Of The Corporation Is:

GULF TAX INC - C/O BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

ARTICLE 6 - INITIAL BOARD OF DIRECTORS

This Corporation Shall Have One (1) Director Initially. The Number Of Directors May Be Either Increased Or Diminished From Time To Time By The By-Laws Of The Corporation, But Shall Never Be Less Than One (1). The Name And Address Of The Initial Director Of The Corporation Is As Follows:

HARTMUT BENKER
C/O GULF TAX INC., 6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

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ARTICLE 7 – INCORPORATORS

The Name And Address Of The Incorporator Signing These Articles Of Incorporation Is As Follows:

GULF TAX INC - BRIAN LIGHT
6860 GULFPORT BLVD., SUITE 900
ST PETERSBURG FL 33707-2108

In Witness Whereof, The Undersigned Subscriber Has Executed These Articles Of Incorporation
This 24th Day Of November, 1998.

Signed Brian Light
 Brian Light
 Director, Gulf Tax Inc.

State of Florida)
) SS
County of Pinellas)

Before Me, A Notary Public Authorized To Take Acknowledgements In The State And County Set Forth Above, Personally Appeared;

BRIAN LIGHT, DIRECTOR - GULF TAX INC.
6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

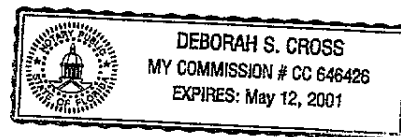
Known To Me And Known To Be The Person Who Executed The Foregoing Articles Of Incorporation, And Who Acknowledged Before Me That He Executed These Articles Of Incorporation.

In Witness Whereof, I Have Hereunto Affixed My Hand And Seal, In The State And County Aforesaid, This 24th Day Of November, 1998.

(Notary Seal)

Charles J. Cross
(Notary Public, State Of Florida At Large)

My Commission Expires ;



CERTIFICATE AND ACKNOWLEDGEMENT OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF
BAGPIPER INVESTMENTS INC.

Pursuant To Florida Statutes Sections 48.091 And 607.0501, The Following Is Submitted;

The Above Corporation Desiring To Organize Under The Laws Of The State Of Florida With Its Registered Office As Indicated In The Articles Of Incorporation At;

6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

Has Named Gulf Tax Inc. C/O Brian Light Located At The Aforesaid Address, As Its Registered Agent To Accept Service Of Process Within This State.

ACKNOWLEDGEMENT

Having Been Named As Registered Agent To Accept Service Of Process For The Above Stated Corporation At The Place Designated In This Certificate, And Being Familiar With The Obligations Of That Position, I Hereby Accept To Act In This Capacity, And Agree To Comply With The Provisions Of Florida Law In Keeping Open Said Office.

Signed.....
Registered Agent
President, Gulf Tax Inc.

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