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January 11, 1999

Florida Dept. of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

RE: Articles of Incorporation - IP&E, Inc.

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for filing, along with the appropriate filing fee. Please return a date-stamped copy to this office. Should you have any questions, please feel free to call the number listed above.

Thank you.

Sincerely,



Sandra Windsor for
Andrew S. Forman, Esq.

Enclosures

FILED
99 JAN 15 PM 2:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
IP&E, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I. NAME

The name of this corporation shall be IP&E, INC.

ARTICLE II. COMMENCEMENT & DURATION

The commencement of this corporation's existence shall be at the time of the filing of these Articles Of Incorporation by the Division of Corporations. This corporation's duration shall be perpetual.

ARTICLE III. PURPOSE

This corporation is being organized for the purpose of engaging in the transaction of any and all business activities permitted under the laws of Florida and the United States Of America. This corporation is the successor to Keystone Press Business Trust.

ARTICLE IV. CAPITAL STOCK

This corporation shall have the authority to issue 10,000 shares of common capital stock at ten cent (\$.10) par value per share.

ARTICLE V. PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash by this corporation of any shares of new capital stock of the same kind, class, or series, as that which the shareholder already holds, shall have the preemptive right to purchase a pro rata share thereof (as nearly as may be done without the issuance of fractional shares) at the price at which such shares are offered to others.

ARTICLE VI. TRANSFER RESTRICTIONS

No shareholder shall have the right to sell, assign, pledge, encumber, transfer, or otherwise dispose of any shares of the capital stock of this corporation, without first offering such shares for sale to this corporation at the net asset value thereof. Such offer shall be in writing, signed by the shareholder, sent by registered or certified mail to this corporation at its registered office address, and open for acceptance by this corporation for a period of fifteen days from the date of mailing. If this corporation fails or refuses, within such period, to make satisfactory arrangements for the purchase of such shares, the shareholder shall have the right to dispose of such shares without any further restrictions.

On the death of any shareholder, this corporation shall have the right to purchase any shares of the capital stock of this corporation owned by the shareholder immediately prior to the shareholder's death, on the terms set forth above, and this

provision shall be binding upon the personal representative of the shareholder.

Each stock certificate issued by this corporation shall carry the following legend:

"These Shares Are Held Subject To Certain Transfer Restrictions Imposed By This Corporation's Articles Of Incorporation, A Copy Of Which Is On File At This Corporation's Principal Office."

ARTICLE VII. INITIAL BOARD OF DIRECTORS

The number of directors on this corporation's Initial Board Of Directors shall be up to six. The number of directors may be increased or decreased from time to time, as provided in this corporation's bylaws, but shall never be less than one.

The name and address of each individual who shall serve as a member of the Initial Board Of Directors are:

Andrew S. Forman, 807 W. Bearss Ave., Suite F, Tampa, Florida 33613.

ARTICLE VIII. INDEMNIFICATION

This corporation shall indemnify any officer, director, employee, or agent, and any former officer, director, employee, or agent, to the full extent permitted by law.

ARTICLE IX. PRINCIPAL OFFICE & INITIAL REGISTERED OFFICE & AGENT

The address of this corporation's principal office and the address of this corporation's initial registered office shall be: 807 W. Bearss Ave., Suite F, Tampa, Florida 33613.

The name of the individual who shall serve as this corporation's initial registered agent at that address is: Andrew S. Forman.

ARTICLE X. INCORPORATOR

The name and address of the individual who shall serve as this corporation's incorporator are: Andrew S. Forman, 807 W. Bearss Ave., Suite F, Tampa, Florida 33613.

ARTICLE XI. AMENDMENT

This corporation reserves the right to amend or repeal any provisions in these Articles Of Incorporation, or any amendments hereto. Any rights conferred upon the shareholders shall be subject to this reservation.

Andrew S. Forman, Incorporator

Date: 1/11/99

I hereby accept my designation as resident agent and agree to serve as the resident agent of IP&E, INC. I hereby state that I am familiar with and accept the duties and responsibilities as registered agent for IP&E, INC.

Andrew S. Forman, Registered Agent

Date: 1/11/99

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA