

JEREMY E. GLUCKMAN, P.A.
ATTORNEY AT LAW

TAMPA THEATRE BUILDING
707 N. FRANKLIN STREET * FOURTH FLOOR
TAMPA, FLORIDA 33602

TEL: 813 / 221-5385
FAX: 813 / 221-0069

P99000066486

July 19, 1999

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32301

300002936003--6
-07/20/99--01040--002
****122.50 *****78.75

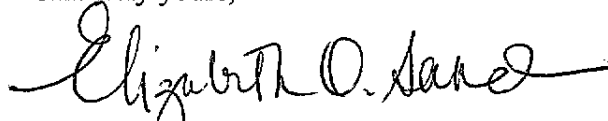
RE: Trees of America, Inc.

Dear Friends:

Enclosed please find our firm check in the amount of \$122.50 for the filing of the enclosed Articles of Incorporation for the above referenced entity. A duplicate original is enclosed in order that you may send them back to us after the corporation has been accepted. I have enclosed a UPS overnight envelope for your use.

Thank you very much for your assistance and cooperation in this matter.

Sincerely yours,



Elizabeth O. Sanders
Paralegal

/EOS
Enc.

FILED
99 JUL 20 PM 1:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

3 JUL 20 PM 1:47

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

TREES OF AMERICA, INC.

Jeremy E. Gluckman, the undersigned desiring to form a corporation for profit pursuant to the laws of the State of Florida, does hereby certify as follows:

ARTICLE I

The name of the Corporation shall be Trees of America, Inc.

ARTICLE II

The Corporation shall be entitled to engage in any activity or business permitted under the laws of the State of Florida.

ARTICLE III

The maximum number of shares of stock that the Corporation is authorized to have outstanding at any time shall be 7,500 authorized shares of One Dollar (\$1.00) par value, all of which shall be common stock of the same class. All stock issued shall be fully paid and non-assessable.

ARTICLE IV

The amount of capital with which this Corporation shall begin business is \$500.00.

ARTICLE V

The Corporation shall have perpetual existence.

ARTICLE VI

The initial street address of the principal office is 707 North Franklin Street, Fourth Floor, Tampa, FL 33602.

ARTICLE VII

The business of the Corporation shall be managed by its Board of Directors. The number of Directors constituting the entire Board shall not be less than one (1) nor more than five (5) and subject to such minimum may be increased or decreased from time to time by Amendment of the By-Laws in a manner not prohibited by law. Until so changed the number shall be one (1).

ARTICLE VIII

The name and street address of the first Board of Directors, who, subject to the provisions of the Articles of Incorporation, the By-Laws of this Corporation and the laws of the State of Florida shall hold office for the first year of the Corporation's existence or until his successor is elected and has qualified, are as follows:

Name	Address	Office
Jeremy E. Gluckman	707 N. Franklin St. 4th Floor Tampa, FL 33602	President, Vice- President, Treasurer, Secretary

ARTICLE IX

The name and address of each subscriber of the Articles of

Incorporation are as follows:

Name	Address
Jeremy E. Gluckman	707 N. Franklin St. Fourth Floor Tampa, FL 33602

ARTICLE X

The name and address of the Registered Agent in charge of the Corporation's registered office is Jeremy E. Gluckman, Esquire, 707 North Franklin Street, Fourth Floor, Tampa, FL 33602.

The physical and post office address of the Registered Agent of the corporation is: 707 North Franklin Street, Fourth Floor, Tampa, Florida 33602.

ARTICLE XI

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stock holders, and approved at a stockholder's meeting by at least a majority of the stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intentions that a certain amendment of the Articles of Incorporation be made.

IN WITNESS WHEREOF, the undersigned, being the original subscriber to the capital stock hereinabove named, has hereunto set his hand and seal this 19th day of July, 1999, for the

purpose of forming this Corporation to do business both within and without the State of Florida, in pursuance of the corporation laws of the State of Florida and these Articles of Incorporation and does certify that the facts set forth herein are true.

WITNESS:

Elizabeth O. Sanders
D. Regina Cox

Jeremy E. Gluckman
Jeremy E. Gluckman, President

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me 19th day of July, 1999, by the above named individual, who acknowledged the due execution of the foregoing for the purposes therein expressed.

✓
— is personally known to me.
— produced a current Florida driver's license as
— identification.
— produced _____ as identification.

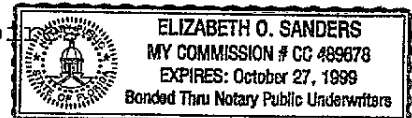
Elizabeth O. Sanders
Signature of Notary

Elizabeth O. Sanders

Name of Notary

My Commission Expires

ACCEPTANCE OF REGISTERED AGENT



I, Jeremy E. Gluckman, hereby accept the responsibility of being registered agent for Trees Of America, Inc., the office address is 707 North Franklin Street, Fourth Floor, Tampa, FL 33602. My telephone number is (813) 221-5385.

Jeremy E. Gluckman
Jeremy E. Gluckman