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TRANSMITTAL LETTER

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

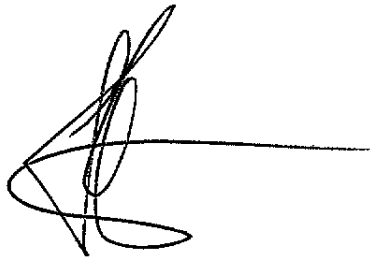
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*****78.75 *****78.75

SUBJECT: International Distributing Corporation of America Corp.

Enclosed is an original and one (1) copy of the articles of incorporation and a check for:

(X) \$78.75 Filing fee & Certificate.

FROM: Terry Bailey
2325 Milford Circle
Sarasota, FL 34239
941-364-9930



FILED
99 JUL 27 PM 4:49
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

8/2/99
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ARTICLES OF INCORPORATION

1. The name of the corporation shall be: International Distributing Corporation of America Corp.
2. The principal place of business and mailing address of the corporation is:
409 West Waters Avenue
Tampa, FL 33604
3. The corporation shall have the authority to issue ten thousand shares of stock.
4. The registered agent of the corporation is Terry Bailey and the registered street address is 2325 Milford Ave., Sarasota, Florida 34239.
5. The initial Board of Directors shall have three members whose names and addresses are as follows: Terry Bailey

4 Massingham Road
Toronto, Ontario M9B 5T6
Canada

Kimberley Bailey
4 Massingham Road
Toronto, Ontario M9B 5T6
Canada

Randy Van Houte
409 West Waters Ave.
Tampa, Florida 33604

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

6. The incorporator of this corporation is Terry Bailey whose street address is 2325 Milford Ave., Sarasota, FL 34239.

Dated: July 22, 1999.



(Incorporator)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

Dated: July 22, 1999.



(Registered agent)

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