

**CORPORATE
ACCESS,
INC.**

1116-D Thomasville Road . Mount Vernon Square . Tallahassee, Florida 32303

P.O. Box 37066 (32315-7066) ~ (904) 222-2666 or (800) 969-1666 . Fax (904) 222-1666

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99800007708

1.) *Bernstein, MOKowitz and Kramer*
(CORPORATE NAME & DOCUMENT #) *DPA, Inc.*

2.) (CORPORATE NAME & DOCUMENT #) *700002411247-9*
-01/26/98-01011-012
*****122.50 ****122.50*

3.) (CORPORATE NAME & DOCUMENT #)

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9.) (CORPORATE NAME & DOCUMENT #)

10.) (CORPORATE NAME & DOCUMENT #)

SPECIAL INSTRUCTIONS

(5)
1/26/98

EFFECTIVE DATE
1-23-98

98 JAN 26 AM 11:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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Articles of Incorporation

of

BERNSTEIN, MOSKOWITZ AND KRAMER, IPA, INC.

The undersigned Incorporator hereby forms a corporation under the laws of the State of Florida: „

ARTICLE I. CORPORATE NAME

The name of this Corporation is:

Bernstein, Moskowitz and Kramer IPA, Inc.

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TALLAHASSEE, FLORIDA

ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

c/o Marc H. Auerbach, Esq.
100 S.E. 2nd Street
28th Floor
Miami, Florida 33131

EFFECTIVE DATE
1-23-98

ARTICLE III. CAPITAL STOCK

The aggregate number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is One Hundred Thousand (100,000) shares of common stock having a par value of \$.001 per share. The Board of Directors of this Corporation shall have the power to divide and issue the Common Stock into one or more series and to determine the limitation and relative rights of each such series,

consistent with the laws of the State of Florida. Shares of one series may be issued as a share dividend in respect of shares of another series.

ARTICLE IV. COMMENCEMENT AND TERM OF EXISTENCE

This Corporation shall commence its corporate existence on January 23, 1998.

This Corporation shall have perpetual existence.

ARTICLE V. INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of this Corporation in the State of Florida and the Corporation's initial registered agent at that office shall be:

Marc H. Auerbach, Esq.
100 S.E. 2nd Street
28th Floor
Miami, Florida 33131

ARTICLE VI. BOARD OF DIRECTORS

This Corporation shall have three (3) directors initially. The number of directors may be increased or decreased from time to time as provided in the By-Laws, but shall never be less than one (1).

ARTICLE VII. INCORPORATOR

The name and street address of the person signing these Articles of Incorporation as the Incorporator is:

Marc H. Auerbach, Esq.
100 S.E. 2nd Street
28th Floor
Miami, Florida 33131

ARTICLE VIII. AMENDMENT

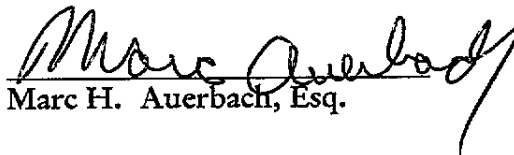
These Articles of Incorporation may be amended in the manner prescribed by law, except that upon the issuance of shares, every amendment must be approved by the Board of Directors of the Corporation before it is submitted to the shareholders of the Corporation for their approval.

ARTICLE IX. INDEMNIFICATION

Except as may otherwise be provided in the Bylaws of this Corporation, this Corporation shall indemnify its incorporators, officers and directors to the fullest extent permitted by law either now or hereafter in effect.

IN WITNESS WHEREOF, the undersigned, as the Incorporator, has executed the foregoing Articles of Incorporation as of January 23, 1998.

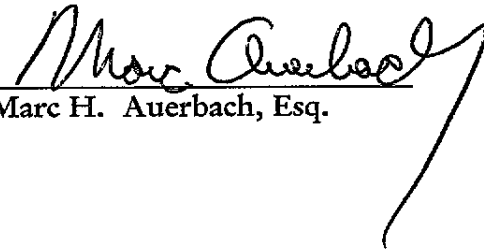
By:


Marc H. Auerbach, Esq.

CERTIFICATE ACCEPTING DESIGNATION AS
AN AGENT UPON WHOM SERVICE OF PROCESS WITHIN
THIS STATE MAY BE SERVED

The following is submitted pursuant to Sections 48.091 and 607.0501 of the Florida Statutes:

Having been appointed registered agent of Bernstein, Moskowitz and Kramer IPA, Inc. its Articles of Incorporation, at the place designated in such Articles of Incorporation, the undersigned hereby agrees to act in this capacity and affirms that it is familiar with, and accepts, the obligations of such position.

By: 
Marc H. Auerbach, Esq.

Dated: January 23, 1998

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TALLAHASSEE, FLORIDA