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P98000058682

June 29, 1998

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
JUN 30 PM 1:52

BY OVERNIGHT MAIL

Department of State
Division of Corporations, Filing Section
409 East Gaines Street
Tallahassee, Florida 32399

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-06/30/98--01048--015
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Re: Martinelli, Cocuy & Associates, P.A.

Dear Sir or Madam:

Enclosed please find an original and one copy of the Articles of Incorporation for the above-referenced entity and a check for \$131.25 covering the filing fee, certified copy and certificate of good standing fees, as well as a stamped addressed envelope for the return of the documents. If you have any questions, do not hesitate to call me.

Thank you in advance for your cooperation in this matter.

Sincerely yours,

Bruce E. Loren

Bruce E. Loren, P.A.

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ARTICLES OF INCORPORATION
OF
MARTINELLI, COCUY & ASSOCIATES, P.A.

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The undersigned subscriber to these articles of incorporation, being duly licensed to practice accounting under the laws of the State of Florida, adopts these articles to form a corporation under the Professional Service Corporation and Limited Liability Company Act, F.S. Chapter 621, and other laws of the State of Florida.

ARTICLE I. NAME

The name of the professional service corporation ("Corporation") is Martinelli, Cocuy & Associates, P.A.

ARTICLE II. PRINCIPAL OFFICE

The principal office and mailing address of the Corporation is 1300 Corporate Center Way, Suite 202, Wellington, Florida 33414.

ARTICLE III. PURPOSE

The Corporation is formed to engage in every phase and aspect of the practice of accounting. In addition, the Corporation may invest the funds of the Corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and own real and personal property necessary for the rendering of professional services.

ARTICLE IV. TERM OF EXISTENCE

The existence of the Corporation shall be perpetual and shall begin on the date these articles are filed with the Florida Department of State.

ARTICLE V. CAPITAL STOCK

The capital stock of the Corporation shall be 1000 shares of common stock having a par value of \$.01 per share. None of the shares of the Corporation may be issued to anyone other than an individual duly licensed to practice accounting in the State of Florida.

ARTICLE VI. REGISTERED OFFICE AND AGENT

The initial street address of the Corporation's registered office is 301 Clematis Street, Suite 3000, West Palm Beach, Florida 33401. The initial registered agent for the Corporation at that address is Bruce E. Loren.

ARTICLE VII. BOARD OF DIRECTORS

The business of the corporation shall be managed by its board of directors. The initial Board of Directors shall consist of one (1) member as follows: Juan Cocuy, 1300 Corporate Center Way, Suite 202, Wellington, Florida 33414.

ARTICLE VIII. SUBSCRIBER

The name and address of the person signing these articles of incorporation as subscriber is: Juan Cocuy, 1300 Corporate Center Way, Suite 202, Wellington, Florida 33414.

ARTICLE IX. AMENDMENT

The Corporation reserves the right to amend or repeal any provision in these articles of incorporation in the manner provided by law. Any right conferred on the shareholders is subject to this reservation.

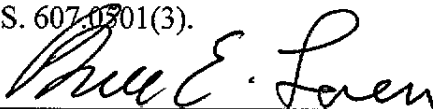
IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of incorporation this 27th day of June, 1998.



Juan Cocuy

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for Martinelli, Cocuy & Associates, P.A. at the place designated in the Articles of Incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0701(3).



Bruce E. Loren

Date: June 27, 1998

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