

POWERS & DISQUE, CHARTERED
ATTORNEYS AT LAW

P98000107629

December 21, 1998

Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32301

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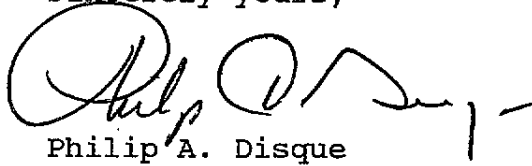
Gentlemen:

Re: Initial Incorporation - MACHEN, POWERS & DISQUE, CHARTERED

Enclosed herewith are two (2) originals and one (1) copy of the Articles of Incorporation for the above referenced Corporation. Also enclosed is a check in the amount of \$87.50 to cover the cost of filing the Articles and returning one (1) certified copy. Please return the certified copy in the enclosed envelope.

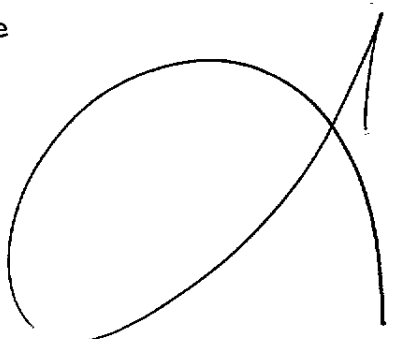
Should you require any additional information regarding the above-referenced matter, please do not hesitate to contact the undersigned.

Sincerely yours,


Philip A. Disque

FILED
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SECRETARY OF STATE
TALLAHASSEE FLORIDA

PAD:mbf
Enclosure


12/30

ARTICLES OF INCORPORATION
OF
MACHEN, POWERS & DISQUE, CHARTERED
A FLORIDA CORPORATION

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned, acting as incorporators of a Florida Professional Service Corporation under the Florida Professional Service Corporation and Limited Liability Company Act, Chapter 621 of the Florida Statutes, hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I

NAME

The name of the Corporation is MACHEN, POWERS & DISQUE, CHARTERED

ARTICLE II

DURATION

The Corporation shall have perpetual existence.

ARTICLE III

PURPOSE

The Corporation is organized for the purpose of the rendering of professional services related to the practice of certified public accounting. In addition the corporation shall have the right to invest its funds in real estate, mortgages, stocks, bonds, or any other type of investments and shall also have the power to own real or personal property necessary for the rendering of professional services.

ARTICLE IV

CAPITAL STOCK

The Corporation is authorized to issue 1,000 shares of One Dollar (\$1.00) par value common stock.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The street address of the principal office, mailing address and the initial registered office of the Corporation is 707 SE Third Ave. - Suite 400, Ft. Lauderdale, Florida 33316 and the name of the initial registered agent of the Corporation at that address is Philip A. Disque.

ARTICLE VI

INITIAL BOARD OF DIRECTORS

The Corporation shall initially have three (3) directors to hold office until the first annual meeting of shareholders and their successors shall have been duly elected and qualified, or until their earlier resignation, removal from office or death. The number of directors may be either increased or decreased from time to time in accordance with the Bylaws of the Corporation. The name and address of the directors of the Corporation is:

<u>Name</u>	<u>Address</u>
James D. Machen	301 W. Camino Gardens Blvd., - Suite 101 Boca Raton, Florida 33432
Raymond J. Powers	707 SE Third Ave. - Suite 400 Ft. Lauderdale, Florida 33316
Philip A. Disque	707 SE Third Ave. - Suite 400 Ft. Lauderdale, Florida 33316

ARTICLE VII
INCORPORATORS

The name and address of the persons signing these Articles is:

<u>Name</u>	<u>Address</u>
Philip A. Disque	707 SE Third Ave. - Suite 400 Ft. Lauderdale, Florida 33316

ARTICLE VIII
AMENDMENTS

The power to amend these Articles of Incorporation in accordance with Florida law is reserved to the shareholders. Any right conferred upon any shareholder by these Articles of Incorporation is subject to this reservation.

ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT

I hereby accept the appointment as registered agent
of MACHEN, POWERS & DISQUE, CHARTERED as made in the foregoing
Articles of Incorporation.

Date: December 21, 1998

By: 
Philip A. Disque

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SECRETARY OF STATE
TALLHASSEE FLORIDA