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TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: EMPIRE CORPORATE KIT COMPANY
CONTACT: RAY STORMONT
PHONE: (305)541-3694

ACCT#: 072450003255

FAX #: (305)541-3770

NAME: JILL RAPPERPORT & ASSOCIATES, INC.
AUDIT NUMBER.....H98000012386
DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
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ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I. NAME

The name of the corporation shall be:

Jill Rapperport & Associates, Inc.

ARTICLE II. PRINCIPAL OFFICE

The mailing address of this corporation shall be:

714 Anastasia Avenue
Coral Gables, Florida 33134

ARTICLE III. SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

1,000

ARTICLE IV. INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

Richard P. Joblove, Esq.
Naturman & Joblove, P.A.
9500 South Dadeland Boulevard, Suite 610
Miami, Florida 33156-2848

Prepared By:
Richard P. Joblove, Esq.
Naturman & Joblove, P.A.
9500 South Dadeland Boulevard, Suite 610
Miami, Florida 33156-2848
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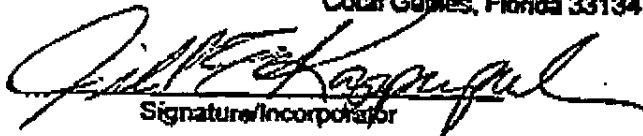
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ARTICLE V INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation are:

Jill E. Rapperport
714 Anastasia Avenue
Coral Gables, Florida 33134

 7/2/98
Signature/Incorporator Date

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 I am familiar with and accept the obligations of my position as registered agent

 7/2/98
Signature/Registered Agent Date

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