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CT Corporation System
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Corporation(s) Name

Corporate Financial Services, Inc.

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**APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT
BUSINESS IN FLORIDA**

*IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO
REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.*

1. Corporate Financial Services, Inc.
(Name of corporation; must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)
2. Commonwealth of Pennsylvania 3. 52-2181736
(State or country under the law of which it is incorporated) (FEI number, if applicable)
4. July 12, 1999 5. perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")
6. upon filing
(Date first transacted business in Florida.) (SEE SECTIONS 607.1501, 607.1502 and 817.155, F.S.)
7. 1700 Market Street, Suite 3232, Philadelphia, PA 19103
(Current mailing address)

8. financial services
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)

9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box NOT acceptable)

Name: C T Corporation System

Office Address: 1200 South Pine Island Road

Plantation, Florida, 33324
(Zip code)

10. Registered agent's acceptance:

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, 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 relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

CT Corporation System

Mary Alice Rogers
(Registered agent's signature)

MARY ALICE ROGERS
Assistant Vice President

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

12. Names and addresses of officers and/or directors: (Street address **ONLY** - P.O. Box **NOT** acceptable)

A. DIRECTORS (Street address only - P.O. Box NOT acceptable)

Chairman: Sidney A. Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

Vice Chairman: _____

Address: _____

Director: Sue Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

Director: _____

Address: _____

B. OFFICERS (Street address only - P.O. Box NOT acceptable)

President: Sidney A. Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

Vice President: Sue Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

Secretary: Sue Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

Treasurer: Sidney A. Friedman

Address: 1700 Market Street, Suite 3232

Philadelphia, PA 19103

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. _____

(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. Sidney A. Friedman, President and Treasurer

(Typed or printed name and capacity of person signing application)

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF STATE

APRIL 25, 2000

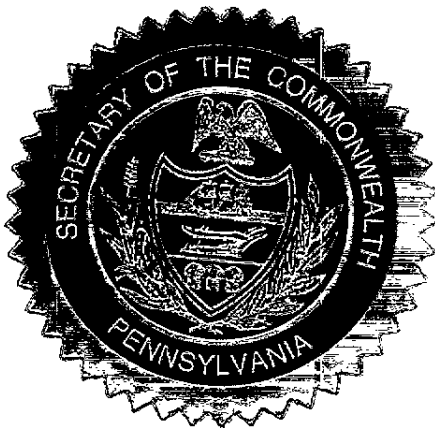
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SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 MAY 18 PM 3:10

TO ALL WHOM THESE PRESENTS SHALL COME, GREETING:

I DO HEREBY CERTIFY THAT,

CORPORATE FINANCIAL SERVICES, INC.

is duly incorporated under the laws of the Commonwealth of Pennsylvania
and remains a subsisting corporation so far as the records of this office
show, as of the date herein.



IN TESTIMONY WHEREOF, I have
hereunto set my hand and caused
the Seal of the Secretary's
Office to be affixed, the day
and year above written.

Kim D'Amico

Secretary of the Commonwealth

DPOS