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TRANSMITTAL LETTER

TO: Qualification/Tax Lien Section
Division of Corporations

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-02/23/96--01074--002
*****70.00 *****70.00

SUBJECT: Irv Tonkinson & Associates, Inc.
(Name of corporation - must include suffix)

Dear Sir or Madam:

The enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida", "Certificate of Existence", and check are submitted to register the above referenced foreign corporation to transact business in Florida.

Please return all correspondence concerning this matter to the following:

Peter Brauman, CPA

(Name of Person)

Blumenthal & Brauman

(Firm/Company)

2557 Huntingdon Pike

(Address)

Huntingdon Valley, PA 19006

(City/State/Zip)

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Should you need to call someone concerning this matter, please call:

Peter Brauman
(Name of Person)

at (215) 947-5750
(Area Code & Daytime Telephone Number)

COURIER ADDRESS:

Qualification/Tax Lien Sec.
Division of Corporations
409 E. Gaines St
Tallahassee, FL 32399

MAILING ADDRESS:

Qualification/Tax Lien Section
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

**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. Irv Tonkinson & Associates, 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. Pennsylvania
(State or country under the law of which it is incorporated)
3. 23-2628868
(FEI number, if applicable)
4. 12/7/90
(Date of Incorporation)
5. perpetual
(Duration: Year corp. will cease to exist or "perpetual")
6. anticipated, 3/1/96
(Date first transacted business in Florida. (SEE SECTIONS 607.1501, 607.1502, AND 817.155, F.S.))
7. Suite B, 649 2nd Street Pike, Southampton, PA 18966

(Current mailing address)

8. residential realty appraising
(Purpose(s) of corporation authorized in home state or country to be carried out in the state of Florida)
9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box **NOT** acceptable)

Name: Irvin G. Tonkinson

Office Address: 8554 Sawpine Rd.

Delray Bch., Florida, 33446
(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.


(Registered agent's signature)

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.

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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: Irvin G. Tonkinson

Address: 8554 Sawpine Rd., Delray Bch., FL 33446

Vice Chairman: (same)

Address: _____

Director: _____

Address: _____

Director: _____

Address: _____

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

President: Irvin G. Tonkinson

Address: 8554 Sawpine Rd.

Delray Bch., FL 33446

Vice President: (same)

Address: _____

Secretary: (same)

Address: _____

Treasurer: (same)

Address: _____

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. Irvin G. Tonkinson, President

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

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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE

FEBRUARY 02, 1996

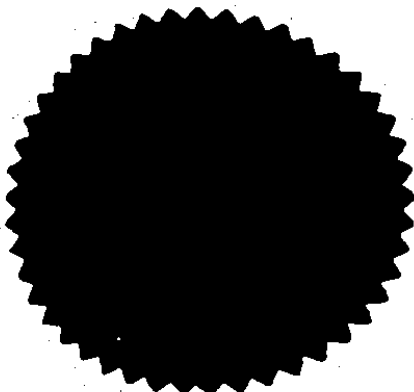
TO ALL WHOM THESE PRESENTS SHALL COME, GREETING:

I DO HEREBY CERTIFY THAT,

IRV TONKINSON & ASSOCIATES, 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.

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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.

Secretary of the Commonwealth

CKEI