

N9500000442

MESTEL, LONG AND BAKER, INC.
Certified Public Accountants

HARRY MESTEL, C.P.A.
CICIL A. LONG, C.P.A.

220 EAST TUSCANAWAS ST
CANTON, OHIO 44702-1207
TELEPHONE 216 452-9700
FAX 216 452-9700

RICHARD H. BAKER, C.P.A.
DAVID J. SCHRADE, C.P.A.

December 6, 1994

300001348483
-12/08/94--01069--002
*****70.00 *****70.00

Office of Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fla. 32314

Gentlemen:

Please find enclosed the Articles of Incorporation
The George and Ida Mestel Foundation, a not-for-pro-
corporation.

We have also enclosed our check #1509 in the amount
\$70.00 for the incorporation fee.

Please send all incorporation documents to the
undersigned.

FILED
95 JAN 30 AM 11:03
OFFICE OF SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Very truly yours,
Mestel, Long and Baker, Inc.

Richard Baker
Certified Public Accountant

RB/ct
enc.

~~W94-26273~~

Dmc 1/30/95

KAN 12-9



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

December 9, 1994

RICHARD BAKER, CPA
220 E. TUSCARAWAS STREET
CANTON, OH 44702-1207

SUBJECT: THE GEORGE AND IDA MESTEL FOUNDATION
Ref. Number: W94000026273

We have received your document for THE GEORGE AND IDA MESTEL FOUNDATION and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name of the corporation must contain a corporate suffix. This suffix may be: CORPORATION, CORP., INCORPORATED, or INC. Sections 617.0401(1)(a) and 617.1506(1), Florida Statutes, prohibits the use of the word COMPANY or CO. in the name of a non-profit corporation.

According to section 607.0202(1)(b) or 617.0202(1)(b), Florida Statutes, you must list the corporation's principal office, and if different, a mailing address in the document. If the principal address and the registered office address are the same, please indicate so in your document.

Section 617.0803, Florida Statutes, requires that the board of directors never have fewer than three directors.

You must list at least one incorporator with a complete business street address.

The designation of the registered office and the registered agent, both at the same Florida street address, must be contained within the document pursuant to Florida Statutes. The registered agent must sign accepting the designation as required by Florida Statutes.

The document must contain written acceptance by the registered agent, (i.e. "I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation"); and the registered agent's signature.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6915.

MESTEL, LONG AND BAKER, INC.
Certified Public Accountants

HARRY MESTEL, C.P.A.
CECIL A. LONG, C.P.A.

220 LAST TUSCAHAWAS ST
CANTON, OHIO 44702-1207
TELEPHONE 216 452 9700
FAX 216 452 9700

RICHARD H. BAKER, C.P.A.
DAVID J. SCHRADT, C.P.A.

January 23, 1995

Mr. Kevin Nickens
Division of Corporations
Florida Department of State
P.O. Box 6327
Tallahassee, Florida 32314

Re: The George and Ida Mestel Foundation, Inc.
Ref. Number W94000026273
Letter Number 694A00053454

Dear Mr. Nickens:

We have located the signed Articles of Incorporation of the subject corporation, which was to have been forwarded to you with my letter of December 16, 1994.

We are enclosing the following:

1. Article of Incorporation
2. Copy of your letter of December 9, 1994.
3. Copy of my letter of December 16, 1994.

Thank you for your consideration in this matter.

Very truly yours,
Mestel, Long and Baker, Inc.



Richard Baker
Certified Public Accountant

RB/ct
enc.

MESTEL, LONG AND BAKER, INC.

Certified Public Accountants

HARRY MESTEL C P A
CECIL A LONG C P A

220 EAST TUSCARAWAS ST
CANTON, OHIO 44702 1207
TELEPHONE 216 452 8708
FAX 216 452 9789

RICHARD H BAKER, C P A
DAVID J SCHRADE, C P A

December 16, 1994

Mr. Kevin Nickens
Division of Corporations
Florida Department of State
P.O. Box 6327
Tallahassee, Florida 32314

Re: The George and Ida Mestel Foundation, Inc.
Letter Number 694A00052454

Dear Mr. Nickens:

Enclosed please find Articles of Incorporation of The George and Ida Mestel Foundation, Inc., revised in accordance with your letter of December 9, 1994, a copy of which is enclosed.

Very truly yours,
Mestel, Long and Baker, Inc.

Richard Baker
Certified Public Accountant

RB/ct
enc.

ARTICLES OF INCORPORATION
OF
THE GEORGE AND IDA MESTEL FOUNDATION, INC.

FILED

95 JAN 30 AM 11:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, desiring to form a corporation, not for profit, under the laws of the State of Florida, do hereby certify:

FIRST. The name of said corporation shall be The George and Ida Mestel Foundation, Inc.

SECOND. The place in Florida where the principal office of the corporation is to be located is 2420 NE 194th St., Miami, Florida 33180. The registered agent of the corporation is George Mestel, 2420 NE 194th St., Miami, Florida 33180.

THIRD. The duration (term) of the corporation is perpetual.

FOURTH. The said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code now in effect (hereinafter referred to as the "Code"), or corresponding provisions of any later federal tax laws.

FIFTH. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, or officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Code, or corresponding provision of any later federal tax laws, or (b) by a corporation, contributions to which are deductible under section 170 (c)(2) of the Code, or corresponding of any later federal tax laws.

SIXTH. Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Code, or corresponding provisions of any later federal tax laws, or shall be distributed to the federal government, or to a state or local government, for a public purposes. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

Articles of Incorporation

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SEVENTH. The corporation shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Code or corresponding provisions of any later federal tax laws. The corporation shall not engage in any act of self-dealing as defined in section 4941(d) of the Code or corresponding provisions of any later federal tax laws. The corporation shall not make any investments in such a manner as to subject it to tax under section 4944 of the Code or corresponding provisions of any later federal tax laws. The corporation shall not make any taxable expenditures as defined in section 4945(d) of the Code or corresponding provisions of any later federal tax laws.

EIGHTH. The corporation is organized on a non stock basis. The corporation shall not issue shares of stock.

NINTH. The corporation shall indemnify each Officer and Trustees, including former Officers and Trustees, to the full extent permitted by the laws of the State of Florida.

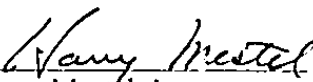
TENTH. The corporation shall have members who shall be elected (and may be removed) by the members and shall have all the rights and privileges of members of the corporation. The initial Trustees named under Article Eleventh shall be the initial members of the corporation.

ELEVENTH. The management of the corporation shall be vested in a Board of Trustees. The number of Trustees constituting the initial Board of Trustees is three. The number of Trustees may be increased or decreased from time to time in accordance with the Regulations, but shall never be less than three. The members shall elect the Trustees annually. The name and address of each initial Trustee of the Corporation who shall serve until the first annual meeting is as follows:

<u>N A M E</u>	<u>A D D R E S S</u>
Harry Mestel	220 East Tuscarawas Street Canton, Ohio 44702
George Mestel	2420 N.E. 194th Street Miami, Florida 33180
Anne Mestel	220 East Tuscarawas Street Canton, Ohio 44702

IN WITNESS WHEREOF, I have hereunto subscribed my name, this 6 day of

December, 1994.


Harry Mestel, Incorporator
220 East Tuscarawas Street
Canton, Ohio 44702

Articles of Incorporation
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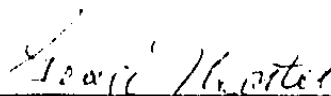
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95 JAN 30 AM 11:03

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE BY REGISTERED AGENT

I, hereby, am familiar with and accept the duties and responsibilities as registered agent for
The George and Ida Mestel Foundation, Inc.



George Mestel
George Mestel
2420 NE 194th Street
Miami, Florida 33180