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Law Offices of
JEFFREY A. LEVINE, P.A.

4000 NORTH FEDERAL HIGHWAY
SUITE 201
BOCA RATON, FLORIDA 33431

JEFFREY A. LEVINE

TELEPHONE (561) 392-8388
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May 31, 2000

VIA OVERNIGHT DELIVERY

Secretary of State
409 E. Gains Street
Tallahassee, Florida 32399

FILED
00 JUN -1 PM 12:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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-06/01/00-01032-009
****122.50 *****78.75

RE: Articles of Incorporation

Dear Ladies or Gentlemen:

Enclosed are the Articles of Incorporation for Gordon Estates, Inc., a Florida corporation, along with our check number 8236, in the amount of \$122.50 representing recording and certified copy fees.

Please forward a certified copy of the Articles back to my office at 4000 North Federal Highway, Suite 201, Boca Raton, Florida 33431, upon completion of recording.

Please do not hesitate to contact my office if you should require any additional information.

Very truly yours,


Jeffrey A. Levine

JAL/bks
enclosures
gordon\gordon estates inc\secretary of state ltr

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ARTICLES OF INCORPORATION
OF
Gordon Estates, Inc.

FILED
00 JUN -1 PM 12:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned does hereby associate himself into a corporation under Chapter 607 of the laws of the State of Florida and does hereby certify as follows:

1. The name of the Corporation is Gordon Estates, Inc. and the address of the principal office of this corporation shall be 4000 North Federal Highway, Suite 201, Boca Raton, Florida 33431. The mailing address of the corporation shall be the same.

2. The corporation shall have perpetual existence.

3. The general purpose or purposes for which the corporation is initially organized is the transaction of any or all lawful business for which corporations may be incorporated under the laws of the State of Florida.

4. The aggregate number of shares which the corporation shall have authority to issue is Seventy Five Hundred (7500) shares of One (\$1.00) Dollar par value common stock.

5. The address of the initial registered agent of the corporation is 4000 North Federal Highway, Suite 201, Boca Raton, Florida 33431. The registered agent at that address is Jeffrey A. Levine, Esquire.

6. The number of directors constituting the initial board of directors shall be one (1), and the name and address of the person who is to serve as director until the first meeting of shareholders or until successors shall be elected and qualified is:

JEFFREY A. LEVINE

4000 North Federal Highway
Suite 201
Boca Raton, Florida 33431

7. The name and address of the incorporator is:

JEFFREY A. LEVINE

4000 North Federal Highway
Suite 201
Boca Raton, Florida 33431

8. The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any rights conferred upon the shareholders are subject to these reservations.

IN WITNESS WHEREOF, the undersigned has this 31 day of May, 2000, made and subscribed these Articles of Incorporation for the uses and purposes aforesaid.

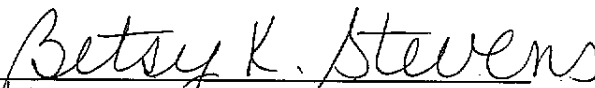
 (SEAL)
JEFFREY A. LEVINE, ESQ.

ACCEPTANCE BY REGISTERED AGENT


JEFFREY A. LEVINE, ESQ.

STATE OF FLORIDA)
) ss
COUNTY OF PALM BEACH)

I hereby certify that on this 31ST day of May, 2000, personally appeared JEFFREY A. LEVINE, ESQ., to me known to be the person described herein and who executed the foregoing instrument and acknowledged before me that he executed the foregoing instrument and acknowledged before me that he executed same.


NOTARY PUBLIC, State of Florida

My Commission Expires:

gordon\gordon estates inc\articles



BETSY K. STEVENS
COMMISSION # CC592447
EXPIRES OCT 10, 2000
BONDED THROUGH
ATLANTIC BONDING CO., INC.