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GLASSBERG & GLASSBERG, P.A.

13615 SOUTH DIXIE HIGHWAY
#114-514
MIAMI, FLORIDA 33176

DAVID M. GLASSBERG
LORI H. GLASSBERG

OF COUNSEL:
ROBERT C. BIEGEN
JAMES NEAL HUTCHINSON, JR.

June 14, 2000

Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

RE: PAMELA MORGAN, CPA, P.A.

Gentlemen:

Enclosed please find two copies of the Articles of Incorporation for PAMELA MORGAN, CPA, P.A. Also, enclosed please find our check in the amount of SEVENTY EIGHT AND 75/100 DOLLARS (\$78.75) made payable to the Secretary of State for filing fees of the above mentioned corporation.

Should you have any questions with regard to the foregoing, please contact the undersigned at (305) 669-9535.

Very truly yours,


David M. Glassberg

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enclosures

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SECRETARY OF STATE

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NMM OK
Per KR.

S. Thompson JUN 22 2000

Articles of Incorporation
of

PAMELA MORGAN, CPA, P.A.

The undersigned Incorporator hereby forms a corporation under the Laws of the State of Florida:

ARTICLE I. CORPORATE NAME

The name of this Corporation is: PAMELA MORGAN, CPA, P.A.

ARTICLE II. MAILING ADDRESS OF CORPORATION

PAMELA MORGAN, CPA, P.A.
13802 S.W. 83rd Avenue
Miami, FL 33158

ARTICLE III. NATURE OF CORPORATE BUSINESS

This Corporation, through its officers and employees, shall be authorized to engage in every aspect and phase of the practice of Accounting within the State of Florida; to engage in any activities which will facilitate and promote the practice of Accounting through its officers and employees; and to invest and reinvest its funds in real estate, mortgages, stocks, bonds and any other type of investments within the meaning of the application section(s) of the Professional Services Corporation Act and to purchase and own real and personal property necessary for the rendering of professional services within the practice of Accounting. This Corporation shall not be authorized to engage in any business other than the practice of Accounting.

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ARTICLE IV. CAPITAL STOCK

The aggregate number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is One Hundred Thousand (100,000) shares of common stock having a par value of \$.01 per share. The Board of Directors of this Corporation shall have the power to divide and issue the Common Stock into one or more series and to determine the limitation and relative rights of each such series, consistent with the Laws of the State of Florida.

ARTICLE V. COMMENCEMENT AND TERM OF EXISTENCE

This Corporation shall commence its corporate existence on the date these Articles of Incorporation are filed with the Florida Secretary of State. This Corporation shall have perpetual existence.

ARTICLE VI. INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of this Corporation in the State of Florida and the Corporation's initial Registered Agent at that office shall be:

PAMELA MORGAN, CPA
13802 S.W. 83rd Avenue
Miami, FL 33158

ARTICLE VII. BOARD OF DIRECTORS

This Corporations shall have one (1) director initially. The number of directors may be increased or decreased from time to time as provided in the By-Laws, but shall never be less than one (1).

ARTICLE VIII. INCORPORATOR

The name and street address of the person signing these Articles of Incorporation as the Incorporator is:

PAMELA MORGAN, CPA
13802 S.W. 83rd Avenue
Miami, FL 33158

ARTICLE IX. AMENDMENT

These Articles of Incorporation may be amended in the manner prescribed by Law, except that upon the issuance of shares, every amendment must be approved by the Board of Directors of the Corporation before it is submitted to the shareholders of the Corporation for their approval.


ARTICLE X. INDEMNIFICATION

Except as may otherwise be provided in the By-Laws of this Corporation, this Corporation shall indemnify its incorporators, officers and directors to the fullest extent permitted by Law either now or hereafter in effect.

ARTICLE XI. INCORPORATION OF PROVISIONS OF CORPORATION ACT

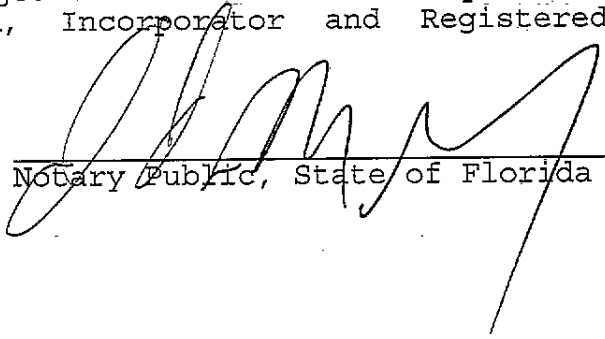
This Corporation is intended to be a Professional Corporation within the meaning of the Professional Services Corporation Act, and accordingly, the Corporation, its officers, directors and stockholders, shall be subject to all of the Sections of said Act concerning the formation of the Corporation, the conduct of its business, and the liabilities, rights, privileges and immunities of

the Corporation, its officers, directors and stockholders, as stated in Chapter 621, Florida Statutes.


PAMELA MORGAN, CPA, INCORPORATOR and
REGISTERED AGENT

STATE OF FLORIDA)
) SS:
COUNTY OF MIAMI-DADE)

The foregoing Articles of Incorporation were sworn to, subscribed and acknowledged before me this 14th day of June, 2000, by PAMELA MORGAN, CPA, Incorporator and Registered Agent, personally known to me.


Notary Public, State of Florida

My Commission Expires:



David M. Glassberg
MY COMMISSION # CC770028 EXPIRES
December 25, 2002
BONDED THRU TROY FAIN INSURANCE INC

ACCEPTANCE OF REGISTERED AGENT

Having been designated registered agent for PAMELA MORGAN, CPA, P.A., a corporation to be organized under the Laws of the State of Florida, the undersigned hereby accepts such appointment and the obligations of that position and represents that the undersigned is familiar with the obligations of that position.

IN WITNESS WHEREOF, the undersigned has executed this Acceptance this 14th day of June, 2000.


PAMELA MORGAN, CPA, Registered Agent

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TALLAHASSEE FLORIDA