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ACCOUNT NO. : 072100000032

REFERENCE : 824177 7224307

AUTHORIZATION :

*Patricia Pizit*

COST LIMIT : \$ 70.00

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
00 SEP -8 PM 3:19

ORDER DATE : September 7, 2000

ORDER TIME : 9:58 AM

ORDER NO. : 824177-005

100003386781--2

CUSTOMER NO: 7224307

CUSTOMER: Jeffrey I. Marcus, Cpa  
Marcus & Dorony, Cpa's, P.a.

4300 N. University Dr. D-206

Fort Lauderdale, FL 33351

DOMESTIC FILING

NAME: MARCUS & DORONY, CPA'S, P.A.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION  
       CERTIFICATE OF LIMITED PARTNERSHIP  
       ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

       CERTIFIED COPY  
XX        PLAIN STAMPED COPY  
       CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Sandra Mathis - EXT. 1165  
EXAMINER'S INITIALS:

RECEIVED  
00 SEP -8 PM 12:59  
DEPARTMENT OF REVENUE  
TALLAHASSEE, FL 32399  
*[Signature]*

00 SEP -8 PM 3: 19

ARTICLES OF INCORPORATION  
OF

MARCUS & DORONY, CPA'S, P.A.

The undersigned incorporator hereby forms a corporation under Chapter 621 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

MARCUS & DORONY, CPA'S, P.A.

The address of the principal office of this corporation shall be 4300 North University Drive, D-206, Fort Lauderdale, Florida 33351, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage in every aspect of the business of rendering the same professional services to the public that a professional accounting service, duly licensed under the laws of the State of Florida, is authorized to render. This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,500 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Jeffrey I. Marcus Dir.	680 Mockingbird Lane Plantation, Florida 33324
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John Dorony, Jr. Dir.	4317 West Broward Boulevard Plantation, Florida 33324
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FILED  
CLERK OF STATE  
DIVISION OF CORPORATIONS

00 SEP -8 PM 3: 19

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

The Company Corporation  
1201 Hays Street  
Tallahassee, Florida 32301

The undersigned incorporator has executed these Articles of Incorporation on September 8, 2000.

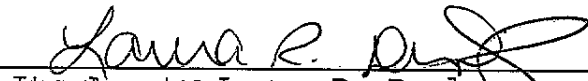


Its Agent, Laura R. Dunlap  
Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED  
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the Corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: \_\_\_\_\_



Its Agent, Laura R. Dunlap  
Authorized Service Representative  
Corporation Service Company

scm