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THE UNITED STATES CORPORATION COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 837154 9691A

AUTHORIZATION : Patricia Pizzuto

COST LIMIT : $ 70.00

ORDER DATE : September 20, 2000

ORDER TIME : 3:27 PM

ORDER NO. : 837154-005

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CUSTOMER NO: 9691A

CUSTOMER: Pam Schneider, Legal Assistant
Lewis B. Freeman, Esq

Suite 100
3250 Mary Street
Coconut Grove, FL 33133

DOMESTIC FILING

NAME: TURNAROUND.COM, INC.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 SEP 20 PM 5:03

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX PLAIN STAMPED COPY

CONTACT PERSON: Susie Knight - EXT. 1156

EXAMINER'S INITIALS: 9/21/00

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DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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DIVISION OF CORPORATIONS

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ARTICLES OF INCORPORATION

OF

TURNAROUND.COM, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

TURNAROUND.COM, INC.

The address of the principal office of this corporation shall be 3250 Mary Street, Suite 103, Coconut Grove, Florida 33133, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

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 100 shares of common stock having $1.00 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 four Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Lewis B. Freeman, Dir.	3250 Mary Street, Suite 103 Coconut Grove, Florida 33133
Jonathan D. Carter Dir.	Same as above
Michael Mocker Dir.	Same as above
Gerald Wedren Dir.	Same as above

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ARTICLE VII. INCORPORATOR

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

Corporation Service Company
2711 Centerville Road Suite 400
Wilmington, Delaware 19808

The undersigned incorporator has executed these Articles of Incorporation on September 20, 2000.

Laura R. Dunlap
Incorporator
Its Agent, Laura R. Dunlap

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

ACG/SXK