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David E. Newman
Attorneys at Law
Professional Association

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Telephone: 305-665-9633
Facsimile: 305-666-9714

David E. Newman
Amy J. Winarsky

September 21, 2000

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

Re: NEWMAN & ABRIL, P.A.,

9000003406603--3
-09/27/00--01071--002
*****78.75 *****78.75

Dear Sir or Madam:

Enclosed please find the original and one copy of the Articles of Incorporation for Newman & Abril, P.A., Inc. Please also find enclosed our firm's check in the sum of \$78.75 which represents the filing fee for the Articles of Incorporation.

Please file the Articles of Incorporation and return a copy to the undersigned.

Thank you for your attention to this matter.

Very truly yours,

David E. Newman

DAVID E. NEWMAN

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

00 SEP 27 AM 11:38

FILED

DEN/md

enclosure

F. CHESNUT

SEP 29 2000

ARTICLES OF INCORPORATION

OF

NEWMAN & ABRIL, P.A.

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I

The name of the corporation is:

NEWMAN & ABRIL, P.A.

The corporate address is:

1533 Sunset Drive
Suite 225
Coral Gables, Florida 33143

ARTICLE II

The duration of the corporation is perpetual.

ARTICLE III

The purposes for which the corporation is being organized are:

1. To transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act; and
2. To do such other things as are incidental thereto.
LAW PRACTICE

ARTICLE IV

The aggregate number of shares which the corporation is authorized to issue is one thousand (1,000). Said shares shall be of a single class and shall have a par value of One Dollar (\$1.00) per share.

ARTICLE V

The street address of the initial registered office of the corporation and the name and address of the initial registered agent is David E. Newman, 1533 Sunset Drive, Suite 225, Coral Gables, Florida 33143.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE VI

The number of directors constituting the initial board of directors or the corporation is two. The names and addresses of each person who is to serve as a member of the initial Board of Directors are:

David E. Newman, 1533 Sunset Drive, Suite 225, Coral Gables, Florida 33143
and

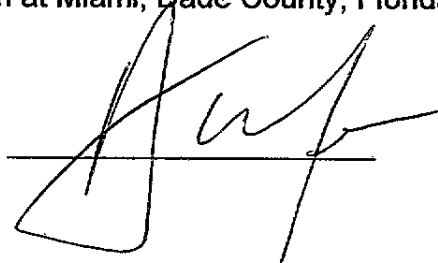
Jorge M. Abril, 2801 Ponce de Leon Boulevard, Suite 470, Coral Gables, Florida 33134.

ARTICLE VII

The name and address of the incorporator for this corporation is David E. Newman, 1533 Sunset Drive, Suite 225, Coral Gables, Florida 33143.

IN WITNESS WHEREOF, I, the undersigned incorporator for this Corporation, has executed these Articles of Incorporation at Miami, Dade County, Florida, this 21 day of September, 2000.

Signed, sealed and delivered
in the presence of:

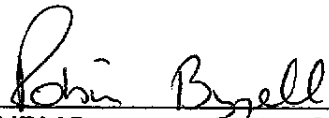


SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FILED

SWORN TO and subscribed before me this 21 day of September, 2000.



Robin Buzzelli
Commission # CG 834877
Expires June 19, 2003
Bonded Thru
Atlantic Bonding Co., Inc.

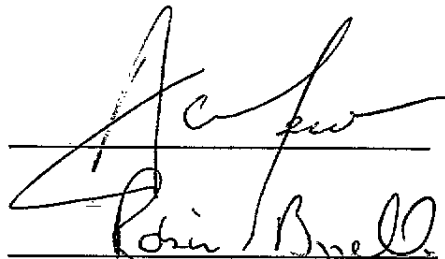
NOTARY PUBLIC,

State of Florida

My Commission Expires:

I, David E. Newman, hereby accept the designation of Registered Agent for
NEWMAN & ABRIL, P.A.,

SWORN TO and subscribed
before me this 21 day
September, 2000



NOTARY PUBLIC, State of Florida

My Commission Expires:



Robin Buzzelli
Commission # CG 834877
Expires June 19, 2003
Bonded Thru
Atlantic Bonding Co., Inc.