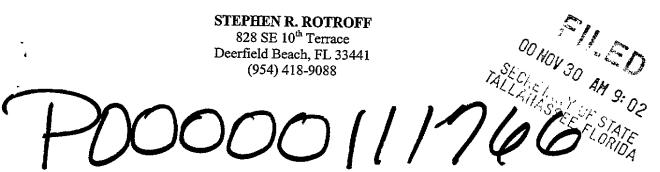
STEPHEN R. ROTROFF

828 SE 10th Terrace Deerfield Beach, FL 33441 (954) 418-9088



November 28, 2000

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

Subject: Stephen R. Rotroff, CPA, P. A.

Ladies and Gentlemen:

Enclosed is an original and two (2) copies of the articles of incorporation and a check for \$78.75 for the filing fee and a certified copy.

The articles of incorporation and copies are from:

Stephen R. Rotroff 828 SE 10th Terrace Deerfield Beach, FL 33441 (954) 565-4080

Sincerely,

Stephen R. Rotroff

Enclosures

ARTICLES OF INCORPORATION

OF

STEPHEN R. ROTROFF, CPA, P. A.

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AH 9: 02

The undersigned, acting as incorporator of Stephen R. Rotroff, CPA, P. A. under Florida Chapter

Of the undersigned of the following Articles of Incorporation

FINALE CONTROL CONTROL OF THE CONTROL

607 and/or Chapter 621, F.S. (Profit), adopts the following Articles of Incorporation.

ARTICLE I – NAME

The name of the professional association is:

STEPHEN R. ROTROFF, CPA, P. A.

ARTICLE II - ADDRESS

The mailing address of the professional association is:

828 SE 10th Terrace Deerfield Beach, Florida 33441

ARTICLE III - PURPOSE

This professional association is organized to engage in the practice of accounting, tax preparation and consulting.

ARTICLE IV - AUTHORIZED SHARES

The maximum number of shares that the professional association is authorized to have outstanding at any time is 100 shares of common stock having a par value of \$.01 per share.

ARTICLE V - INITIAL OFFICERS/DIRECTORS

The professional association shall have one officer and one director initially. The number of officers and directors may be increased from time to time, as provided by the bylaws, but shall never be less than one. The name and street address of the initial officer and director is:

Name

Title

Address

Stephen R. Rotroff

President,

828 SE 10th Terrace

Secretary and

Deerfield Beach, Florida

Director

33441

ARTICLE VI - REGISTERED AGENT

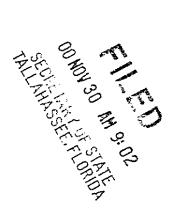
The name and Florida street address of the registered agent is:

Stephen R. Rotroff 828 10th Terrace Deerfield Beach, Florida 33441

ARTICLE VII - INCORPORATOR

The name and address of the incorporator is:

Stephen R. Rotroff 828 10th Terrace Deerfield Beach, Florida 33441



Having been named as registered agent to accept service of process for the above stated professional association at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Stephen R. Rotroff, Registered Agent

November 28, 2000

Stephen R. Rotroff, Incorpora

November 28, 2000