

P00000 115 339

BELSON & LEWIS
ATTORNEYS AT LAW
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

STEVEN A. BELSON, P.A. ¹
RONALD LEWIS, P.A. ^{2,3}
GREGORY S. BLOSHINSKY
LAURA E. PECK
ALLAN R. LIPMAN ^{3,4}

BANK OF AMERICA BUILDING
2000 GLADES ROAD, SUITE 306
BOCA RATON, FLORIDA 33431

TELEPHONE 561-750-7600
FACSIMILE 561-750-6602

www.lawyers.com/belson&lewis
www.snowbirdguide.com

¹ LL.M. TAXATION
² ALSO ADMITTED CONNECTICUT BAR
³ ALSO ADMITTED NEW YORK BAR

December 11, 2000

VIA FEDERAL EXPRESS
#8185 1596 9464

300003499533--9
-12/13/00--01052--003
***125.00 *** 87.50

State of Florida
Attn: Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

FILED
00 DEC 13 PM 4: 22
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: **W&K Chatoff Corp.**

Dear Sir/Madam:

Enclosed herewith please find an original and one (1) copy of the following for filing: Articles of Incorporation for W&K Chatoff Corp. and Certificate of Designation of Registered Agent/Registered Office.

Also enclosed is our check made payable to the Florida Department of State in the total amount of \$125.00, for the filing fee of \$100.00 and Registered Agent fee of \$25.00

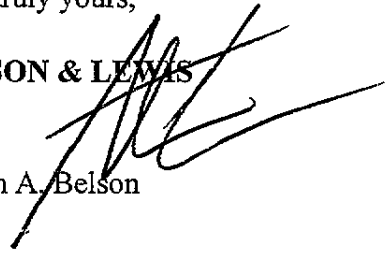
Please file the original documents immediately and date-stamp and return the copies to the undersigned in the self-addressed stamped envelope provided. In addition, please provide the undersigned with acknowledgment of filing via facsimile as soon as possible.

Thank you for your assistance in this matter.

Very truly yours,

BELSON & LEWIS

Steven A. Belson



SAB:lah

Enc.

T:\Wpdocs\CORP\W&KChatoff\corp.ltr.wpd

gh 12/18

ARTICLES OF INCORPORATION

OF

W&K CHATOFF CORP.

ARTICLE I - NAME

The name of this Corporation shall be W&K CHATOFF CORP.

ARTICLE II - DURATION

This Corporation shall commence existence immediately upon filing these Articles of Incorporation and shall exist perpetually thereafter unless dissolved according to law.

ARTICLE III - PURPOSE & POWERS

Except as restricted by these Articles of Incorporation, this Corporation is organized for each and every legal and lawful purpose for which a corporation may be organized under Florida law.

Except as restricted by these Articles of Incorporation, this Corporation shall have and may exercise all powers and rights which a corporation may exercise under Florida law or under the laws of the United States of America.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue ONE THOUSAND (1,000) shares of ONE DOLLAR (\$1.00) par value common stock, which shall be designated "COMMON SHARES."

ARTICLE V - PRINCIPAL OFFICE

The principal office of this Corporation is One South Ocean Blvd., Suite 206, Boca Raton, Florida 33432.

Prepared by:
Steven A. Belson, Esq.
Belson & Lewis
Bank of America Building
2000 Glades Road, Suite 306
Boca Raton, FL 33431

FILED
00 DEC 13 PM 4:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VI - INITIAL REGISTERED AGENT AND OFFICE

The initial registered agent and office for this Corporation are:

Steven A. Belson, Esq.
Belson & Lewis
Bank of America Building
2000 Glades Road, Suite 306
Boca Raton, FL 33431

ARTICLE VII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation are:

Steven A. Belson, Esq.
Belson & Lewis
Bank of America Building
2000 Glades Road, Suite 306
Boca Raton, FL 33431

ARTICLE VIII - SUB-CHAPTER S-ELECTION

It is the intention of this Corporation to be treated as an electing small business corporation (Sub-Chapter S Corporation) and to accomplish same, will comply with the provisions of Section 1372 of the Internal Revenue Code and the Regulations issued thereunder.

ARTICLE IX - BOARD OF DIRECTORS

This Corporation shall have an initial Board of Directors consisting of one (1) Director. The number of Directors may be changed from time to time by the Bylaws of the Corporation, provided that the Board of Directors shall at all times have no less than one (1) Director and no more than five (5) Directors.

ARTICLE X - BYLAWS

The Bylaws of this Corporation may be adopted, amended, altered or repealed by the Board of Directors.

ARTICLE XI - INDEMNIFICATION

This Corporation may indemnify its officers and directors to the fullest extent permitted under Florida law.

ARTICLE XII - AMENDMENT

This Corporation reserves the right to amend, alter or repeal any provision contained in these Articles of Incorporation by majority vote of the shareholders of the Corporation, provided that the same be accomplished in accordance with the Florida General Corporation Act.

11th IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this day of December, 2000.

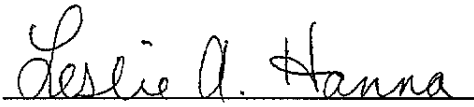


STEVEN A. BELSON, ESQ., Incorporator

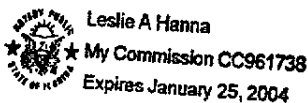
STATE OF FLORIDA)
)SS.
COUNTY OF PALM BEACH)

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to take oaths and acknowledgments in the state and county aforesaid, personally appeared STEVEN A. BELSON, ESQ. as Incorporator, who is personally known to me or who has produced _____ as identification, and he acknowledged before me that he executed the same.

WITNESS my hand and seal this 11 day of December, 2000.



NOTARY PUBLIC
Print Name: Leslie A. Hanna
Comm. Exp.: Jan 25, 2004
Comm. No.: CC961738



**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**


The name of the corporation is W&K CHATOFF CORP.

The name and address of the registered agent and office is: STEVEN A. BELSON, ESQ.,
2000 Glades Road, Suite 306, Boca Raton, FL 33431.

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Dated: December 11, 2000

FILED
00 DEC 13 PM 4:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



STEVEN A. BELSON, ESQ.
Registered Agent