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FELDMAN & SCHNEIDERMAN, P.L.

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JOEL H. FELDMAN
AUDREY B. SCHNEIDERMAN
LAWRENCE K. FAGAN

MERIDETH WATSON
CERTIFIED LEGAL ASSISTANT

January 24, 2001

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

400003590154--1
-01/29/01--01100--012
****122.50 ****78.75

Re: Joel Berger, PA

Dear Clerk:

Enclosed please find check #2491 in the amount of \$122.50 representing the filing fee for the enclosed Articles of Incorporation.

Please forward acknowledgment of filing to this office.

Very truly yours,



Merideth Watson
Certified Legal Assistant

MW/pt
Enclosure

FILED
01 JAN 29 AM 9:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Name okay
per Bobbie 607*

T. Burch JAN 30 2001

ARTICLES OF INCORPORATION

OF

JOEL BERGER, P.A.

FILED

01 JAN 29 AM 9:01

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, being licensed to practice accounting under the laws of the State of Florida, adopts these Articles of Incorporation to form a corporation under Chapter 607 of the Florida Statutes and the Florida Professional Service Incorporation Act.

ARTICLE I
NAME AND PRINCIPAL PLACE OF BUSINESS

The name of the professional service corporation shall be JOEL BERGER, P.A. The corporation's principal place of business shall be 5961 NW 2nd Ave. #PH-K, Boca Raton, FL 33487.

ARTICLE II
PURPOSE

This professional service corporation is organized to engage in every phase and aspect of the accounting within the State of Florida and to take all actions that are necessary or proper in connection therewith, including investment of the funds of the professional service corporation in real estate, mortgages, stocks, bonds or any other type of investment and ownership of real and personal property necessary for the rendering of professional services.

ARTICLE III
TERM OF EXISTENCE

The professional service corporation shall have perpetual existence.

ARTICLE IV
CAPITAL STOCK

The capital stock of the professional service corporation shall be 2,500 shares of common stock having a par value of One Dollar (\$1.00) per share.

ARTICLE V
REGISTERED OFFICE AND AGENT

The name of the initial registered agent and address of the initial registered office of the professional service corporation shall be JOEL BERGER, 5961 NW 2nd Ave. #PH-K, Boca Raton, FL 33487.

ARTICLE VI
SUBSCRIBER

The name and address of the person signing these Articles of Incorporation as subscriber is JOEL BERGER, 5961 NW 2nd Ave., #PH-K, Boca Raton, FL 33487.

ARTICLE VII
DIRECTORS

The business of the professional service corporation shall be managed by its Board of Directors. The initial Board of Directors shall consist of one (1) member as follows:

JOEL BERGER	5961 NW 2 nd Ave. #PH-K
	Boca Raton, FL 33487

ARTICLE VIII
OFFICERS

The name and address of the initial officer of the corporation who shall hold office for the first year of the corporation, or until his successors are elected or appointed is:

JOEL BERGER	5961 NW 2 nd Ave. #PH-K
President	Boca Raton, FL 33487

ARTICLE IX
RESTRAINT ON ALIENATION OF SHARES

The shareholders of the professional service corporation shall have the power to include in the Bylaws, adopted by a majority of the shareholders of the provisions regarding the proposed sale, transfer or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner, form, terms and conditions of the disposition shall be determined by the shareholders of the professional service corporation; provided, however, that such regulator restrictive provisions shall not affect the rights of

shall not affect the rights of third parties without actual notice of the provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. No shareholder of the professional service corporation may sell or transfer his or her stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation. Furthermore, the sale or transfer of stock may be made only after it has been approved at a meeting of the shareholders specifically called for that purpose.

ARTICLE X
AMENDMENT OF ARTICLES

The professional service corporation reserves the right to amend these Articles of Incorporation at any time in a manner now or subsequently permitted by Florida Statute. Any change authorized by the holders of shares entitling them to exercise the majority of the voting power of the professional service corporation, or any greater number that may then be required by statute, shall be binding and conclusive on every shareholder of the corporation as if each shareholder had voted for the change. No shareholder, notwithstanding that he or she may have votes against the amendment or may have objected in writing, shall be entitled to payment of the fair cash value of his or her shares or any other rights to a dissenting shareholder.

ARTICLE XI
ACCEPTANCE OF REGISTERED AGENT

I, JOEL BERGER, hereby accept appointment as Registered Agent of JOEL BERGER,
P.A.



JOEL BERGER

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on this 22 day of January, 2001.

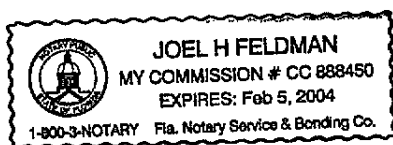


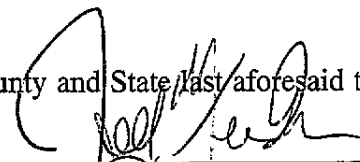
JOEL BERGER

STATE OF FLORIDA
COUNTY OF PALM BEACH

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared **JOEL BERGER**, to me known to be the person described in and who executed the foregoing instrument, acknowledged before me that he executed the same for the purposes therein expressed and who is personally known to me.

WITNESS my hand and official seal in the County and State last aforesaid this 22 day of January, 2001.





NOTARY PUBLIC