

WIENER^A_N^D WIENER^D LLP

LAW OFFICES

HOWARD A. WIENER¹
JOEL B. WIENER^{1,2,3}
STEPHEN W. WIENER^{1,2}
C. STEVEN MILLER¹

OF COUNSEL

JOHN H. McKEEVER¹
DAVID C. SCHATTENSTEIN¹

SUITE 400
COMMONWEALTH BUILDING
512 HAMILTON STREET
ALLENTOWN, PENNSYLVANIA 18101
PHONE - (610) 821-8600
TELEFAX - (610) 821-8635

FLORIDA OFFICE:
FORUM III - SUITE 900
1655 PALM BEACH LAKES BOULEVARD
WEST PALM BEACH, FLORIDA 33401
PHONE - (561) 689-6660
TELEFAX - (561) 683-1559

1 - MEMBER OF PENNSYLVANIA BAR
2 - MEMBER OF FLORIDA BAR
3 - MEMBER OF NEW JERSEY BAR

May 3, 2001

Division of Corporations
P O Box 6327
Tallahassee, FL 323145

RE: B & G Consulting Corp.

000004139880--1

-05/07/01--01140--005

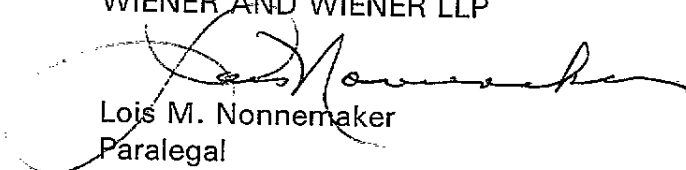
*****78.75 *****78.75

To Whom It May Concern:

We deliver to you herewith, for the purpose of filing, Articles of Incorporation of the above referenced entity together with check of this office made payable to FL Department of State in the amount of \$78.75. Please forward a certified copy of the approved Articles as soon as conveniently possible.

Sincerely yours,

WIENER AND WIENER LLP


Lois M. Nonnemaker
Paralegal

lmn
Enclosure
xc: Mrs. Beatrice Bloch

FILED
01 MAY -7 AM 9:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

G. BULLOCK MAY 14 2001

3

FILED

ARTICLES OF INCORPORATION
OF
B & G CONSULTING CORP.

01 MAY -7 AM 9:27

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I. CORPORATE NAME

The name of the corporation is B & G CONSULTING CORP.

ARTICLE II. PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation are 3349 St. Malo Court, Palm Beach Gardens, FL 33410.

ARTICLE III. CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is Ten Thousand (10,000) shares, Common Stock, each with a par value of one (1) cent.

ARTICLE IV. INITIAL REGISTERED AGENT AND OFFICE

The name and address of the initial registered agent is Beatrice W. Bloch, 3349 St. Malo Court, Palm Beach Gardens, FL 33410

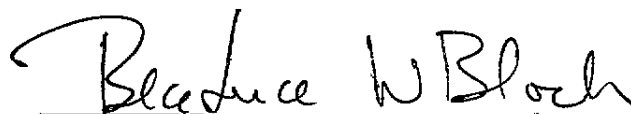
ARTICLE V. INCORPORATORS

The name and street address of the incorporator of these articles of incorporation is Beatrice W. Bloch, 3349 St. Malo Court, Palm Beach Gardens, FL 33410.

OPTIONAL PROVISIONS

N O N E

The undersigned has executed these articles of incorporation on the
30th day of April 2001.



Beatrice W. Bloch - Incorporator

FILED

01 MAY -7 AM 9:27

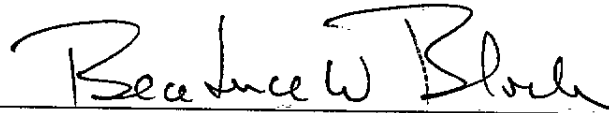
DESIGNATION AND ACCEPTANCE OF REGISTERED AGENT SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of F.S. 607.0501, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

1. The name of the corporation is B & G Consulting Corp.
2. The name of the registered agent is Beatrice W. Bloch.
3. The address of the registered agent/registered office is 3349 St. Malo Court, Palm Beach Gardens, FL 33410.

ACCEPTANCE

Having been named as registered agent and designated to accept service of process for the above corporation, 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.



Beatrice W. Bloch

Dated: 4/30/01