

THOMAS A. GERO, C.P.A., P.A.

300 South Pine Island Road • Suite 227
Plantation, Florida 33324
(954) 473-8113 • (800) 540-0973
Fax (954) 473-4683

P01000077723

August 1, 2001

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

SUBJECT: GERO & COMPANY, P.A.

Dear Sir or Madam:

Enclosed are an original and one copy of the articles of incorporation of Gero & Company, P.A.. and a check for \$78.75. Please return a certified copy of the articles and all correspondence concerning this matter to the following:

Thomas A. Gero
300 S. Pine Island Road, Suite 227
Plantation, Florida 33324-2631
954 473-8113

If you need any further information, please call me.

Very truly yours,

Thomas A. Gero

Thomas A. Gero, CPA

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

EFFECTIVE DATE

8-1-01

FILED
01 AUG - 3 1 AM 8:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

AUG - 8 2001

EFFECTIVE DATE
8-1-01

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

GERO & COMPANY, P.A.

The undersigned incorporator, for the purpose of forming a corporation under Chapter 621, Florida Statutes, Florida Professional Accountancy Act and Chapter 607, Florida Statutes, Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

Article I NAME

The name of the Professional Association shall be:

GERO & COMPANY, P.A.

Article II PRINCIPAL OFFICE AND MAILING ADDRESS

The Corporation's Initial Principal Office and Mailing address in the State of Florida shall be:

300 S. Pine Island Road
Suite 227
Plantation, FL 33324-2631

Article III NATURE OF CORPORATE BUSINESS

This Professional Association is being formed specifically to engage in the practice of Accountancy and render such services to the public as Certified Public Accountants. The Professional Association may also engage in any other activity or business permitted under the laws of the United States and under the laws of the State of Florida.

Article IV CAPITAL STOCK

This corporation is authorized to issue a maximum of 1000 shares of stock. The shares of stock authorized shall be common stock having a par value of \$ 1.00 per share. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

Prepared by:
Thomas A. Gero
300 S. Pine Island Road
Suite 227
Plantation, FL 33324-2631
954-473-8113

Article V INITIAL REGISTERED AGENT

The Corporation's initial Registered Agent in the State of Florida shall be:

Name

Thomas A. Gero

Address

300 S. Pine Island Road
Suite 227
Plantation, FL 33324-2631

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Article VI INCORPORATOR

The name and post office address of the Incorporator executing these Articles of Incorporation is as follows:

Name

Thomas A. Gero

Address

300 S. Pine Island Road
Suite 227
Plantation, FL 33324

Article VII EFFECTIVE DATE

Corporate existence will commence effective August 1, 2001

THE UNDERSIGNED INCORPORATOR, for the purpose of forming a corporation to do business within the State of Florida, do make and file these Articles of Incorporation, hereby declaring and acknowledging that the facts herein stated are true.

Thomas A. Gero

THOMAS A. GERO
300 S. Pine Island Road
Suite 227
Plantation, FL 33324-2631

STATE OF FLORIDA

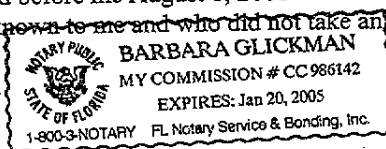
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me August 1, 2001
by THOMAS A. GERO who is personally known to me and who did not take an oath.

NOTARY PUBLIC, STATE OF FLORIDA

Name: Barbara Glickman

My commission expires: 1/20/2005



Having been named as registered agent to accept service of process for the above stated corporation, at the place designated in this certificate, I am familiar with and hereby accept to act in said capacity, and agree to comply with the provisions of Florida Statute 48.091.

DATED: August 1, 2001

Thomas A. Gero

THOMAS A. GERO, REGISTERED AGENT