

STERLING CENTRECORP

October 15, 2001

Florida Department of State
409 East Gaines Street
P.O. Box 1500
Tallahassee, FL 32399

Re: Howard Michael Associates, Inc.

Dear Madam or Sir:

Enclosed please find the original and one copy of Articles of Incorporation of Howard Michael Associates, Inc. for filing with your office. Also enclosed is a check made payable to the Florida department of State in the amount of \$78.75 for the necessary filing fees as follows:

Filing Fee -	\$ 70.00	600005576416--5
Certified Copy -	8.75	-05/21/02--01024--002
	\$ 78.75	*****78.75 *****78.75

Upon your filing of same, please furnish the certified copy to our office in the self-addressed, stamped envelope enclosed for this purpose.

Thank you for your assistance in this matter and should you have any questions, please contact the undersigned at the telephone number listed above.

Sincerely,

Christine M. Hooker
 Christine M. Hooker
 Legal Coordinator

Enclosures

5/21

W. G. ...
 02 MAY 20 AM 8:19
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA
R. J. ...
dec



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

April 3, 2002

STERLING CENTRECORP
% CHRISTINE M. HOOKER
209 PHIPPS PLAZA
PALM BEACH, FL 33480

SUBJECT: HOWARD MICHAEL ASSOCIATES, INC.
Ref. Number: W02000009229

We have received your document for HOWARD MICHAEL ASSOCIATES, INC. and check(s) totaling \$78.75. However, your check(s) and document are being returned for the following:

The effective date is not acceptable since it is not within five working days of the date of receipt.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6934.

Loria Poole
Corporate Specialist
New Filings Section

Letter Number: 902A00019494

STERLING CENTRECORP

May 16, 2002

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

Attention: Loria Poole
Corporate Specialist
New Filings Section

Re: Howard Michael Associates, Inc.
Reference Number: W02000009229

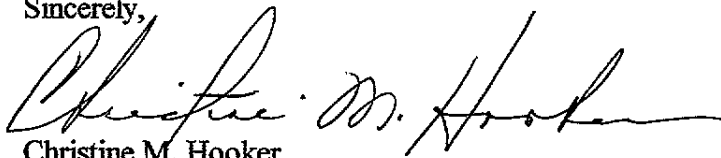
Dear Ms. Poole:

I am returning herewith an original and one copy of the Articles of Incorporation, together with your letter in regard to the above captioned matter with the corrections made as stated in your letter.

Please file the same at your earliest convenience, and furnish a certified copy to our office in the self-addressed, stamped envelope which is enclosed for this purpose.

Thank you for your assistance in this matter and should you have any questions, please contact the undersigned at the telephone number listed above.

Sincerely,



Christine M. Hooker
Legal Coordinator

Enclosures

ARTICLES OF INCORPORATION
OF
HOWARD MICHAEL ASSOCIATES, INC.

FILED
02 MAY 20 AM 8:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this corporation is HOWARD MICHAEL ASSOCIATES, INC. (the "Corporation").

ARTICLE II - PRINCIPAL OFFICE

The principal office of the Corporation is located at the following address:

1120 North Venetian Drive
Miami Beach, FL 33139

ARTICLE III - PURPOSE

The Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - DURATION

The Corporation shall have perpetual existence commencing on June 1, 2002.

ARTICLE V - CAPITAL STOCK

The Corporation is authorized to issue one thousand shares of One Dollar (\$1.00) par value common stock, which shall be designated "Common Shares."

ARTICLE VI - BYLAWS

The Bylaws of the Corporation may be adopted, altered, amended or repealed by either the stockholders or the directors of the Corporation.

ARTICLE VII - INDEMNIFICATION

The Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE VIII – INITIAL REGISTERED AGENT AND OFFICE

The name and street address of the initial registered agent and office of the Corporation are:

Robert L. Goldstein
1120 North Venetian Drive
Miami Beach, FL 33139

ARTICLE IX – INCORPORATOR


The name and address of the entity signing these Articles are:

Robert L. Goldstein
1120 North Venetian Drive
Miami Beach, FL 33139

ARTICLE X – AMENDMENT

The Corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation in accordance with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 15 day of **May**, 2002.

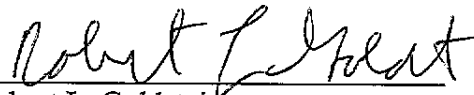


Robert L. Goldstein

ACCEPTANCE BY REGISTERED AGENT

THE UNDERSIGNED, named as the Registered Agent in Article VIII of these Articles of Incorporation, hereby accepts the appointment as such Registered Agent, and acknowledges that he is familiar with, and accepts the obligations imposed upon registered agents under the Florida Business Corporation Act, including specifically Section 607.0505.

Dated this 15th day of May, 2002.



Robert L. Goldstein
Registered Agent

FILED
02 MAY 20 AM 8:19
SECRETARY OF STATE
TALLAHASSEE FLORIDA