

**Electronic Articles of Incorporation
For**

P05000070489
FILED
May 13, 2005
Sec. Of State
Ipooe

COSS COHEN CORPORATION

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

COSS COHEN CORPORATION

Article II

The principal place of business address:

5600 COLLINS AVE
SUITE 9N
MIAMI BEACH, FL. US 33140

The mailing address of the corporation is:

5600 COLLINS AVE
SUITE 9N
MIAMI BEACH, FL. US 33140

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1000

Article V

The name and Florida street address of the registered agent is:

ANDREA T COSS COHEN
5600 COLLINS AVE
SUITE 9N
MIAMI BEACH, FL. 33140

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ANDREA T. COSS COHEN

Article VI

The name and address of the incorporator is:

ANDREA T. COSS COHEN
5600 COLLINS AVE
SUITE 9N
MIAMI BEACH, FL 33140

Incorporator Signature: ANDREA T. COSS COHEN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
ISAAC COSS COHEN
5600 COLLINS AVE SUITE 9N
MIAMI BEACH, FL. 33140 US

Title: VP
FLORINDA A AZRAK DE COSS COHEN
5600 COLLINS AVE SUITE 9N
MIAMI BEACH, FL. 33140

Title: TRES
EDUARDO A COSS COHEN
5600 COLLINS AVE SUITE 9N
MIAMI BEACH, FL. 33140

Title: SEC
ANDREA T COSS COHEN
5600 COLLINS AVE SUITE 9N
MIAMI BEACH, FL. 33140

Article VIII

The effective date for this corporation shall be:

05/12/2005