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7/10/95 FLORIDA DIVISION OF CORPORATIONS 11:22 AM
 PUBLIC ACCESS SYSTEM
 ((H95000007593)) ELECTRONIC FILING COVER SHEET
 TO: DIVISION OF CORPORATIONS FROM: ACR INDUSTRIES, INC.
 DEPARTMENT OF STATE 54 NW 11TH ST
 STATE OF FLORIDA MIAMI FL 33136-289002- 8-0000
 409 EAST GAINES STREET CONTACT: LYNN FRIEDMAN
 TALLAHASSEE, FL 32399 PHONE: (305) 358-2571
 FAX: (904) 922-4000 FAX: (305) 358-7832
 ((H95000007593)) DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.
 NAME: CRISPIN & ZIPPER, P.A.
 FAX AUDIT NUMBER: H95000007593 CURRENT STATUS: REQUESTED
 DATE REQUESTED: 07/10/1995 TIME REQUESTED: 11:21:58
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 TALLAHASSEE, FLORIDA

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ACE INDUSTRIES/PRINTING CORP. K11

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LUBITZ, CRISPIN ET AL

TEL 305 284 8806

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H95-07593

ARTICLES OF INCORPORATION OF
CRISPIN & ZIPPER, P.A.

ARTICLE I

NAME: The name of the corporation shall be:

CRISPIN & ZIPPER, P.A.

ARTICLE II

PRINCIPAL OFFICE: The address of the principal office and the mailing address of the corporation is: 100 N.E. 15th Street, Suite 206, Homestead, Florida 33030.

ARTICLE III

DURATION: The existence of this corporation shall be perpetual, and shall commence on the date of filing of these Articles with the Secretary of State of Florida.

ARTICLE IV

PURPOSE: The corporation may engage in a law practice or business as permitted under the laws of the United States and of the State of Florida, as these laws now exist and as they may exist in the future.

ARTICLE V

CAPITAL STRUCTURE: This corporation is authorized to issue one hundred (100.00) shares of One Dollar (\$1.00) par value common stock.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT: The street address of the initial registered office of this corporation shall be:

100 N.E. 15th Street, Suite 206
Homestead, Florida
33030

and the initial registered agent of this corporation at that address shall be:

WILLIAM CRISPIN

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ACE INDUSTRIES, INC.
54 NW 11th Street
Miami, FL 33136
305-368-2571

CRISPIN & ZIPPER, P.A.
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ARTICLE VII

INITIAL BOARD OF DIRECTORS: This corporation shall initially have one Director. The number of Directors may be increased or decreased from time to time in the manner provided for in the By-Laws; but at no time shall there be less than one Director of this Corporation. The name of the initial member of the Board of Directors is:

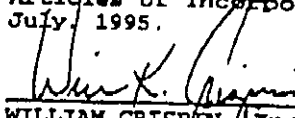
WILLIAM CRISPIN

ARTICLE VIII

INCORPORATION: The name and address of the person executing these Articles of Incorporation is:

WILLIAM CRISPIN
100 N.E. 15th Street, Suite 206
Homestead, Florida
33030

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation, in Homestead, Florida this 7 day of July, 1995.



WILLIAM CRISPIN, Incorporator

DESIGNATION OF
REGISTERED AGENT

Pursuant to the provisions of P.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: CRISPIN & ZIPPER, P.A.
2. The name of the registered agent is: WILLIAM CRISPIN
3. The address of the registered agent's office is:


100 N.E. 15th Street, Suite 206
Homestead, Florida 33030

CRISPIN & ZIPPER, P.A.
Page 3

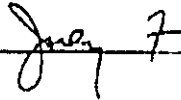
ACCEPTANCE OF
REGISTERED AGENT

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.

SIGNATURE


WILLIAM CRISPIN

DATE



. 1995.

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WILLIAM CRISPIN
CLERK OF SUPERIOR COURT
TALLAHASSEE, FLORIDA

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Crispin & Zipper

Attorneys at Law
A Professional Association

William K. Crispin
Adam S. Zipper

100 N.E. 15th Street
Suite 104
Homestead, FL 33030
Telephone (305) 247-7345
Facsimile (305) 247-7346

January 26, 1996

DIVISION OF CORPORATIONS - AMENDMENT SECTION
P. O. BOX 6327
Tallahassee, FL 32314

Re: ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF CRISPIN &
ZIPPER, P.A.

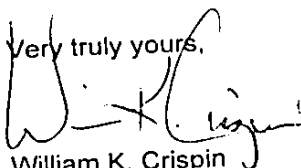
Dear Sir or Madam,

Please find enclosed the following relative to the captioned reference:

1. Executed Articles of Amendment to Articles of Incorporation of CRISPIN & ZIPPER, P.A. along with two copies thereof for return in the provided envelope;
2. Company check in the amount of \$35.00 for the filing fee, payable to the Department of State.

Thank you for your considerations in processing this amendment.

Very truly yours,



William K. Crispin
CRISPIN & ASSOCIATES, P.A.

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DIVISION OF CORPORATIONS

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

CRISPIN & ZIPPER, P.A.
(present name)

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendments adopted: ARTICLE I

NAME: The name of the corporation shall be: **CRISPIN & ASSOCIATES, P.A.**

ARTICLE II

PRINCIPAL OFFICE: The address of the principal office and the mailing address of the corporation is: **201 North Krome Avenue, Suite 201-2A, Homestead, FL 33030.**

SECOND: The date of each amendment's adoption: February 1, 1996.

THIRD: Adoption of Amendments:

The amendments were approved by the shareholder. The number of votes cast for the amendments were sufficient for approval.

Signed this day 26 of January, 1996.

Signature

William K. Crispin, Pres. Secy
William K. Crispin, President - Secretary