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JOEL G. GALPERN, CPA, P.A.
1035 N.E. 125TH STREET #320
NORTH MIAMI, FLORIDA 33161

July 26, 1995

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

ENCLOSURE 15424130
-07/31/95--01054--016
****122.50 ****122.50

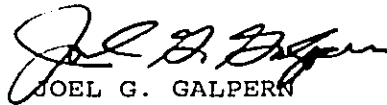
Gentlemen:

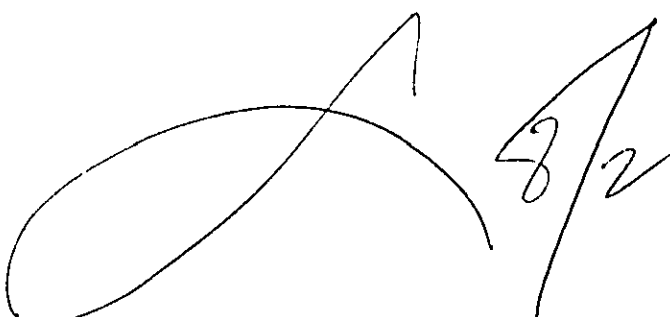
Enclosed are the following regarding the incorporation of
JOEL G. GALPERN, CPA, P.A.

1. Articles of Incorporation
2. Check for \$122.50

Please notify me if there are any problems.

Very truly yours,


JOEL G. GALPERN



FILED
55 JUL 31 PM 3:52
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
JOEL G. GALPERN, CPA, P.A.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, and duly licensed to render services under the laws of the State of Florida, hereby presents these Articles for the formation of a corporation under the laws of the State of Florida.

ARTICLE I. NAME.

The name of this corporation is

JOEL G. GALPERN, CPA, P.A.

The principal place of business of this corporation shall be 1035 N.E. 125th Street, #320, North Miami, Florida 33161.

ARTICLE II. NATURE OF BUSINESS.

The Corporation may engage in every phase and aspect of the business of rendering the same professional services to the public that a certified public accountant, duly licensed under the laws of the State of Florida, is authorized to render.

ARTICLE III. CAPITAL STOCK.

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is ONE HUNDRED (100)--shares of common stock having a One Dollar (\$1.00) par value.

Every original incorporating stockholder upon the sale for cash, property or services or new shares or shares authorized but unissued, shall have the right to purchase his pro-rata share

thereof at the price at which it is offered to others, which price, in case of par value shares may be in excess of par.

The transfer of shares may be restricted as provided for in the By-Laws as adopted by stockholders or by other agreement between the parties thereto.

ARTICLE IV.

TIME OF EXISTENCE.

This Corporation is to exist perpetually and shall commence after the filing of these Articles with the Secretary of State.

ARTICLE V.

INITIAL REGISTERED OFFICE
AND AGENT.

The Street Address of the Initial Registered office of this corporation is 1035 N.E. 125th Street, #320, North Miami, Florida 33161 and the name of the Initial Registered Agent of this corporation at that address is JOEL G. GALPERN.

ARTICLE VI.

INITIAL BOARD OF DIRECTORS.

This corporation shall have (1) director initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The names and addresses of the initial directors of this corporation are:

JOEL G. GALPERN
1035 N.E. 125TH STREET #320
NORTH MIAMI, FLORIDA 33161

ARTICLE VII.

INCORPORATOR.

The name and address of the person signing these articles is:

JOEL G. GALPERN
1035 N.E. 125TH STREET #320
NORTH MIAMI, FLORIDA 33161

ARTICLE VIII.

BYLAWS.

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors and the shareholders.

ARTICLES IX.

AMENDMENTS.

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the Stockholders, and approved at a stockholders' meeting, unless all the Directors and all the stockholders sign a written statement manifesting their intention that certain amendments of these Articles of Incorporation be made.


JOEL G. GALPERN

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED.

JOEL G. GALPERN, CPA, P.A.

In pursuant of Chapter 48.091, Florida Statutes, the
following is submitted, in compliance with said Act:

First-That JOEL G. GALPERN, CPA, P.A. desiring to
organize under the laws of the State of Florida with its
principal office, as indicated in the Articles of Incorporation
at City of North Miami, County of Dade, Florida, and has named

JOEL G. GALPERN

located at

1035 N.E. 125th STREET #320

(Street address and number of building,
Post Office Box address not acceptable)

City of North Miami, County of Dade and State of Florida its
agent to accept service of process within this state.

ACKNOWLEDGMENT: (Must be signed by designated agent)

Having been named to accept service of process for the
above stated corporation, at place designated in this
Certificate, I hereby accept to act in this capacity, and agree
to comply with the provision of said Act relative to keeping open
said office.

By: 

(Registered Agent)
JOEL G. GALPERN

FILED
JUN 10 1982
CLERK OF COURT
DADE COUNTY
FLORIDA