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Date 8/8/95

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*****70.00 *****70.00

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

Re: F & L Consulting Inc.
(name of corporation)

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$70.00.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Very truly yours,

Francine Klapper
(individual's name)

F&L Consulting, Inc
(name of corporation)

Mailing address of corporation

22752 Marbella Circle

Boca Raton, FL 33433

Phone: (407) 362-7865

ARTICLES OF INCORPORATION

of

F&L Consulting, Inc

(name of corporation)

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is:

F&L Consulting, Inc

22752 Marabella Circle

Boca Raton Fl 33433

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue Five Hundred shares (500) of one Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	<u>Lawrence Klapper</u>		
ADDRESS	<u>22752 Marbella Circle</u>		
CITY	<u>Boca Raton</u>	FLORIDA	ZIP <u>33433</u>

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have Two (2) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	<u>Francine Klapper</u>		
ADDRESS	<u>22752 Marbella Circle</u>		
CITY	<u>Boca Raton</u>	STATE <u>FL</u>	ZIP <u>33433</u>
NAME	<u>Lawrence Klapper</u>		
ADDRESS	<u>22752 Marbella Circle</u>		
CITY	<u>Boca Raton</u>	STATE <u>FL</u>	ZIP <u>33433</u>
NAME			
ADDRESS			
CITY		STATE	ZIP

ARTICLE VII - INCORPORATORS

The names and addresses of the person(s) signing these Articles of Incorporation are as follows:

NAME	Francine Klapper		
ADDRESS	22752 Marbella Circle		
CITY	Boca Raton	STATE	FL ZIP 33433
NAME	Lawrence Klapper		
ADDRESS	22752 Marbella Circle		
CITY	Boca Raton	STATE	FL ZIP 33433
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this _____ day of August, 1995.

Francine Klapper (PRES.) (Seal)
John M. Klapper (Seal)
 _____ (Seal)

STATE OF FLORIDA)
) SS
 COUNTY OF Broward)

before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared

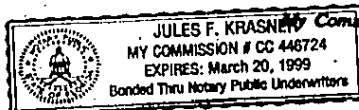
Francine Klapper
Lawrence Klapper

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that They executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 11 day of Aug., 1995.

(Notary Seal)

Jules F. Krasney
 (Notary Public, State of Florida at Large)



CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

95 AUG 14 AM 11:40

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F&L Consulting, Inc
(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.034, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with
its registered office as indicated in the Articles of Incorporation

at 22752 Marbella Circle

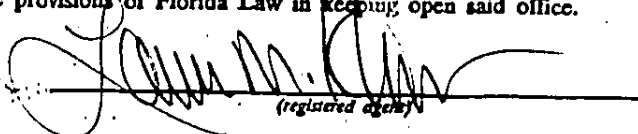
Boca Raton Fl 33433

has named Lawrence Klapper

located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

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


(registered agent)