

LAW OFFICES
HORWICH & ZAGER, P. A.
SUITE 202, CORAL GABLES FEDERAL BUILDING
1541 BUNNELL DRIVE
CORAL GABLES, FLORIDA 33134

RICHARD J. HORWICH
IRA ZAGER
MICHAEL A. HORWICH
FRANCINE HORWICH

TELEPHONE (305) 446-6200
TELECOM (305) 704-8111

VIA: COURIER

P96000003233
January 5, 1996

Corporate Records Bureau
Division of Corporations
Department of State
Post Office Box 6327
Tallahassee, Florida 32314

200001682532
-01/09/96--01061--028
****122.50 ****122.50

In re: GOLDBERG & COMPANY, P.A.

EFFECTIVE DATE
1-1-96

Gentlemen:

We enclose herewith two (2) executed Articles of Incorporation for the captioned Corporation, together with a check payable to the Secretary of State in the amount of \$122.50 to cover the cost of filing fees, and a certified copy of the Articles of Incorporation. Please return the certified copy to the undersigned as soon as possible.

Please note that the corporate existence commences January 1, 1996 pursuant to Article XV of the Articles of Incorporation.

Very truly yours,

Ira Zager
IRA ZAGER

IZ/t1
Encls.
c.c. Harvey B. Goldberg, CPA
corp\hbgsec

JAN 10 1996 BSB

FILED
96 JAN -8 PM 2:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

GOLDNER & COMPANY, P.A.

FILED

96 JAN -8 PM 2:56

I, the undersigned, desiring to form a corporation under the provisions of the Professional Service Corporation Act of Florida, and all acts amendatory thereto, hereby adopt(s) the following:

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I.

The name of the corporation shall be:

GOLDNER & COMPANY, P.A.

EFFECTIVE DATE

1-1-96

II.

The principal office and mailing address of the Corporation shall be:

1601 Forum Place
Suite 700
West Palm Beach, Florida 33401

III.

The general nature of the business to be transacted by this corporation shall be:

(1) To engage in every phase and aspect of the business in 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, but such professional services shall be rendered only through officers, employees and agents who are duly licensed to render such professional services within the State of Florida.

(2) To invest the funds of the corporation in real estate, mortgages, stocks, bonds or any other type of investments.

(3) To own, rent, lease or improve real and personal property necessary to the rendering of professional services.

(4) To do all and everything necessary and proper for the accomplishment of any of the purposes or the attainment of any of the objectives set forth in these Articles of Incorporation, or any amendment thereof as may be necessary or incidental to the protection and benefit of the corporation, and in general, either alone or in association with other corporations, firms, or individuals to carry on the lawful business pursued necessary or incidental to the accomplishment of the purposes or the attainment of the objects or furtherance

of such purposes or objects of the corporation.

(5) To borrow money and contract debts when necessary to carrying on the business of the corporation and for the exercise of its corporate rights and privileges and other lawful purposes.

(6) To purchase, hold, sell and transfer shares of its stock subject to such limitations as may be provided by law and providing that shares of its own capital stock owned by the corporation shall not be voted upon directly or indirectly, nor counted as outstanding for purposes of any stockholders' quorum or vote; provided however that the issue, sale or transfer of its own capital stock may be only to persons who are duly licensed certified public accountants in the State of Florida.

The foregoing paragraphs shall be construed as enumerating both objects and purposes of the corporation and it is expressly provided that the foregoing enumerations of specific purposes shall not be held to limit or restrict in any manner the purposes of the corporation as such other purposes might be permitted under law.

In furtherance, and not in limitation of the general powers conferred by the laws of the State of Florida and the purposes and objects hereinabove stated, the corporation shall further have all and singular the following powers:

The corporation shall have the power to enter into, or become a partner in, any arrangement for sharing profits, union of interest or cooperation, joint venture or otherwise, with any person, firm, corporation or association to carry on any business which the corporation has the direct or incidental authority to pursue.

The corporation shall have the power to deny to the holders of the common stock of the corporation any pre-emptive rights to purchase or subscribe to any new issues of any type of stock of this corporation, and no shareholder shall have any pre-emptive right to subscribe to any such stock.

As herein noted above, this corporation shall have the power, at its option, to purchase and acquire the shares owned and held by any shareholder who dies, in accordance with the By-Laws

adopted by, or agreements made among, the shareholders of this corporation setting forth the terms and conditions of such purchase; provided, however, that the capital of this corporation shall not be impaired by such action.

This corporation shall have the power to enter into, for the benefit of its employees, officers and agents, one or more of the following:

1. A pension plan;
2. A profit-sharing plan;
3. A stock bonus plan;
4. A thrift and savings plan;
5. A restrictive stock option plan, or
6. Other retirement or deferred compensation or incentive compensation plan.

This corporation shall have the power, at its option, to purchase and acquire any and all shares owned and held by any shareholders who shall desire to sell, transfer or otherwise dispose of said shares, in accordance with the By-Laws adopted by, or agreements made among, the shareholders setting forth the terms and conditions of such purchase, provided that the capital of the corporation shall not be impaired by such action.

IV.

The maximum number of shares of stock that the corporation is authorized to have outstanding at any one time is five thousand (5,000) shares of stock of the par value of One Dollar (\$1.00) per share.

V.

The corporation shall have perpetual existence.

VI.

The street address of the initial registered office of this corporation is:

1601 Forum Place
Suite 700
West Palm Beach, Florida 33401

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

HARVEY B. GOLDBERG

VII.

The number of Directors constituting the initial Board of Directors shall be:

two (2)

The number of Directors may be either increased or diminished (but never to less than one) from time to time in the manner provided in the By-Laws.

VIII.

The name and street address of each member of the first Board of Directors is as follows:

HARVEY B. GOLDBERG	1601 Forum Place Suite 700 West Palm Beach, Florida 33401
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LOUISE B. GOLDBERG	1601 Forum Place Suite 700 West Palm Beach, Florida 33401
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IX.

The names and street address of the first officers are as follows:

HARVEY B. GOLDBERG	- President/ Treasury	1601 Forum Place Suite 700 West Palm Beach, Florida 33401
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LOUISE B. GOLDBERG	- Secretary	1601 Forum Place Suite 700 West Palm Beach, Florida 33401
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X.

The name and street address of the Subscriber(s) to these Articles of Incorporation, who is a certified public accountant duly licensed under the State of Florida to render services as such, is as follow

J. GOLDBERG

XI.

No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

XII.

No contract or other transaction between this corporation and any other corporation shall be affected by the fact that any director or shareholder of such corporation, and any director, or shareholder, individually or jointly, may be a party to, or may be interested in, any contract or transaction of this corporation or in which the corporation is interested; and no contract, or other transaction of the corporation with any person, firm or corporation, shall be affected by the fact that any director or shareholder of the corporation is a party in any way connected with such person, firm or corporation, and every person who may become a director or shareholder of the corporation is hereby relieved from any liability that might otherwise exist from contracting with the corporation for the benefit of himself or any firm, association, or corporation in which he may in any way be interested.

XIII.

The shareholders of the corporation shall have the power to include in the By-Laws or in agreements among them any regulatory or restrictive provisions regarding the proposed sale, transfer, or other disposition of any of the outstanding shares of the cor-

poration by any of its shareholders, or in the event of the death of any of its shareholders, subject only to the provisions of Article II hereof. If any officer, shareholder, agent or employee of the corporation who has been rendering professional services to the public becomes legally disqualified to render such professional services within the State, or is elected to a public office or accepts employment, which, pursuant to then existing law, places restrictions or limitations upon his continued rendering of his services as a certified public accountant, then he shall sever all employment with and financial interest in the corporation forthwith, and at such time such shareholder's shares shall immediately become subject to purchase by the corporation in accordance with the By-laws or agreements provided for such events. Any other provisions hereof or of the By-laws adopted hereunder notwithstanding, no shareholder of this corporation may sell or transfer shares therein except to another individual who is eligible to be a shareholder of this corporation, and such sale or transfer may be made only after the same shall have been approved at a meeting of shareholders specially called for such purposes. Further, provisions of agreements among shareholders of the corporation, or by-laws adopted by the shareholders, or of any combination thereof, shall be controlling to the full extent that Florida law permits with respect to any corporate matters including, but not limited to, requiring more than a majority of shareholders or directors to be present or to act, the election, removal or replacement of directors or officers, and restrictions on the transfer or encumbrance of shares of the corporation.

XIV.

If the shares of stock of this corporation are owned by a single shareholder, then in the event of said sole shareholder's death, the heirs, executors, or administrators of said sole stockholder shall have the power to amend the Articles of

Incorporation of this corporation to provide that the corporation may continue on as a general corporation to conduct any other business authorized under the provisions of Chapter 607 of the Florida Statutes and any acts amendatory thereto.

XV.

The existence of the Corporation shall begin January 1, 1996.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 5th day of January, 1996, at Miami, Florida.


HARVEY B. GOLDBERG (SEAL)

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept the service of process for the above stated corporation, at the place designated in these Articles of Incorporation, I hereby accept such nomination and agree to act in this capacity, and agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties and obligations as registered agent.


HARVEY B. GOLDBERG

corp\hbqart

P96000003233



ACCOUNT NO. : 072100000032

REFERENCE : 455929 4311530

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : July 9, 1997

ORDER TIME : 9:59 AM

ORDER NO. : 455929-005

CUSTOMER NO: 4311530

400002233604--0
-07/09/97--01039--022
*****87.50 *****87.50

CUSTOMER: Ms. Theresa Lopes, Secretary
Horwich & Zager, P.a.
Suite 202
1541 Sunset Drive
Coral Gables, FL 33143

DOMESTIC AMENDMENT FILING

NAME: GOLDBERG & COMPANY, P.A.

EFFECTIVE DATE:

XX ARTICLES OF AMENDMENT
 RESTATED ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS:

FILED
97 JUL -9 PM 1:23
SECRETARY OF STATE
TALLAHASSEE FLORIDA

RECEIVED
97 JUL -9 AM 10:46
DIVISION OF CORPORATION

1/9
Name Change
C.C.

ARTICLES OF AMENDMENT TO ARTICLES OF
INCORPORATION OF GOLDBERG & COMPANY, P.A.

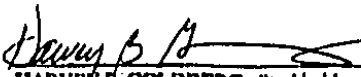

FILED
97 JUL -9 PM 1:23
SECRETARY OF STATE
TALLAHASSEE FLORIDA

THE UNDERSIGNED, being all of the Directors and Stockholders of
GOLDBERG & COMPANY, P.A., a Florida corporation, hereby manifest their intention
that the Articles of Incorporation of said Corporation be amended as follows:

Article I is amended by changing the corporate name to the following corporate
name:

GOLDBERG, PERSHES & COMPANY, P.A.

THE UNDERSIGNED certify that this Amendment does not reduce the capital
of the Corporation.


HARVEY B. GOLDBERG, Stockholder,
Director and President

LOUISE B. GOLDBERG, Stockholder,
Director and Secretary

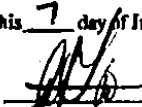
The foregoing Amendment was adopted on July 1, 1997 by the unanimous consent
of all of the directors and stockholders of said Corporation.

Dated this 7 day of July, 1997.

STATE OF FLORIDA)
 : S.S.
COUNTY OF PALM BEACH)

BEFORE ME, the undersigned authority, on this day personally appeared
HARVEY B. GOLDBERG and LOUISE B. GOLDBERG, President and Secretary
respectively of GOLDBERG & COMPANY, P.A., a Florida corporation, known to me to
be the persons whose names are subscribed on the foregoing instrument, and
acknowledged before me that they executed the same for the purpose therein expressed as
the act and deed of said Corporation in the capacity therein stated, who are personally
known to me or have produced N/A as identification.

GIVEN my hand and seal of office this 7 day of July, 1997.


NOTARY PUBLIC, State of Florida
At Large
My Commission Expires:

