



STEELMASTER BUILDINGS CORP.

2500 MILITARY TRAIL NORTH, SUITE 400, BOCA RATON, FLORIDA 33431
NATIONAL TOLL FREE 1-800-827-4044
NATIONAL HEADQUARTERS

January 30, 1996

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

Dear Sirs:

Enclosed are articles of incorporation and a filing fee for GBR
Financial Corp. Please cause these articles to be filed and return a set to:

Gary M. Berke
C/O Steelmaster Buildings Corp.
2500 N. Military Trail, Ste. 400
Boca Raton, FL 33431

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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Sincerely,

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Gary M. Berke
GBR Financial Corp.

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**ARTICLES OF INCORPORATION
OF
GBR FINANCIAL CORP.**

The undersigned, being an individual, does hereby act as incorporator in adopting the following Articles of Incorporation for the purpose of organizing a corporation for profit, pursuant to the provisions of the Florida Business Corporation Act.

FIRST: The corporate name for the corporation (hereinafter called the "Corporation") is GBR FINANCIAL CORP.

SECOND: The address, wherever located, of the principal office of the corporation is 2500 N. Military Trail, Suite 400, Boca Raton, Palm Beach County, Florida 33431

THIRD: The mailing address, wherever located, of the corporation is c/o Steelmaster Building, Corp. 2500 N. Military Trail, Suite 400, Boca Raton, Florida 33431

FOURTH: The number of shares that the corporation is authorized to issue is Seven Thousand Five Hundred (7,500) Shares, all of which are of a par value of One (\$1.00) Dollar each. All of the shares are Common Shares.

FIFTH: The street address of the initial registered agent of the corporation in the State of Florida is: c/o Steelmaster Buildings, Corp. 2500 N. Military Trail, Suite 400, Boca Raton, Florida 33431. The name of the initial registered agent of the corporation at the said registered office is Gary M. Berke. The written acceptance of the said initial registered agent, as required in Section 607.0501(3) of the Florida Business Corporation Act, is set forth following the signature of the incorporator and is made a part of these Articles of Incorporation.

SIXTH: The name and the address of the incorporators are: Gary J. Rack, 3221 N.W. 61 St., Boca Raton, FL 33496; and, Gary M. Berke, 3421 N.W. 25 Terrace, Boca Raton FL 33434.

SEVENTH: The purposes for which the corporation is organized, which shall include the authority of the corporation to engage in any lawful business for which corporations may be organized under the Florida Business Corporation Act, are as follows:

To transact any and all lawful business for which corporations may be incorporated under the provisions of the Florida General Corporation Act and the laws of the United States and to have all of the general powers granted to corporations organized under the Florida Business Corporation Act, whether granted by specific statutory authority or by construction of law.

EIGHTH: The duration of the corporation shall be of perpetual existence, which existence shall commence upon the date these Articles of Incorporation are filed with the Florida Secretary of State.

NINTH: The corporation shall, to the fullest extent permitted by the provisions of the Florida Business Corporations Act, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said provisions from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said provisions, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, vote of shareholders or disinterested directors, or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to any person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.

TENTH: This corporation shall have two (2) directors initially. The number of directors may either be increased or decreased or diminished from time to time by the By-Laws but shall never be less than one (1).

Gary M. Berke
3421 N.W. 25th Terrace
Boca Raton, FL 33434

Gary J. Rack
3221 N.W. 61 St.
Boca Raton, FL 33496

ELEVENTH: The corporate existence of the corporation shall begin not later than the 90th day after the date of filing of the Articles of Incorporation with the Secretary of State.


Gary J. Rack, Incorporator
Gary M. Berke, Incorporator

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in these Articles of Incorporation, 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.



Gary M. Berke, Registered Agent

Dated:

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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STATE OF FLORIDA
COUNTY OF PALM BEACH:

I heroby certify that on this 5th day of Feb 1996 before me a Notary Public duly authorized in the State and County aforesaid to take acknowledgements, personally appeared GARY M. BERKE AND GARY RACK to be the person described and incorporator in and who executed the foregoing Articles of Incorporation, and has acknowledged and sworn to before me that he subscribed to those Articles of Incorporation and that the facts therein are truly set forth.

WITNESS my hand and official seal at Boca Raton, Palm Beach County, Florida, the day and year aforesaid.

NOTARY PUBLIC
My Commission Expires: 2-21-98

ANA COLBERT
Notary Public, State of Florida
My Comm. Expires Feb. 21, 1998
No. CC 358272
Bonded thru Official Notary Service