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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCOUNT NO. : 072100000032

REFERENCE : 007049 62500

AUTHORIZATION :

Patricia P. Pitt

COST LIMIT : \$ 670.00

ORDER DATE : March 19, 1996

ORDER TIME : 1:04 PM

ORDER NO. : 007049

CUSTOMER NO: 62500

0000001750870

CUSTOMER: Ms. Shannon M. Roscini
BOND SCHOENECK & KING, P.A.

Suite 107
1167 Third Street South
Naples, FL 339407098

DOMESTIC FILING

NAME: RIK FINANCIAL, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Michelle Bailey

EXAMINER'S INITIALS: _____

3-20-96
24

ARTICLES OF INCORPORATION
OF
RIK FINANCIAL, INC.

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TALLAHASSEE, FLORIDA

Article 1. Name

The name of the Corporation is

RIK FINANCIAL, INC.

Article 2. Duration

The duration of the Corporation is perpetual.

Article 3. Purposes

The general purposes for which the Corporation is organized are the following:

A. To engage in and transact any lawful business for which corporations may be incorporated under the Florida Business Corporation Act.

B. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable in order to accomplish them.

Article 4. Principal Office and Mailing Address

The principal place of business of the Corporation is at The Marketplace, 4500 Pewter Lane, Building 5, Manlius, New York 13104. The mailing address of the Corporation is P. O. Box 512, Manlius, New York 13104.

Article 5. Initial Registered Office and Agent

The initial registered office of the Corporation is c/o Bond, Schoeneck and King, P.A., 1167 Third Street South, Suite 107, Naples, Florida, 33940. The name of the initial registered agent at that address is William M. Burke, Esq.

Article 6. Authorized Shares

The aggregate number of shares which the Corporation is authorized to issue is Two Hundred (200) shares of common stock. Such shares shall be of a single class and shall have no par value (\$0.00) per share.

Article 7. Initial Board of Directors

The initial board of directors shall consist of one (1) member. The name and address of the initial director of the Corporation is:

Richard I. Kalina	c/o RIK Associates, Ltd. The Marketplace 4500 Pewter Lane, Building 5 Manlius, New York 13104
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Article 8. Incorporator

The name and address of the sole Incorporator is:

Dennis C. Brown	1167 Third Street South Suite 107 Naples, Florida 33940
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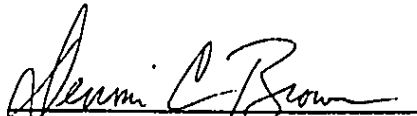
Article 9. Commencement of Existence

The Corporation's existence shall commence on upon the filing of these Articles of Incorporation with the Florida Secretary of State.

Article 10. Amendment


The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

In Witness Whereof, the undersigned has signed these Articles of Incorporation on this
18th day of March, 1996.

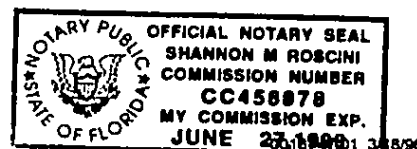

Dennis C. Brown

STATE OF FLORIDA :
COLLIER COUNTY : ss.:

The foregoing instrument was acknowledged before me this 18th day of March, 1996, by DENNIS C. BROWN, who is personally known to me and who acknowledged to and before me that he executed the instrument for the purposes therein expressed.


Notary Public

My Commission Expires:




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TALLAHASSEE, FLORIDA

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of RIK FINANCIAL, INC. , which is contained in the foregoing Articles of Incorporation. I am familiar with, and accept, the obligations of such a position.

DATED this 18th day of March, 1996.


William M. Burke, Esq.
Registered Agent