Department of State Division of Corporations P. O. Box 6327 Taliahassee, FL 32314

90000176699 -04/02/96--01111--004 *****78.75 *****78.75

SUBJECT: Business Associates Accounting & Consulting, INC.

Enclosed is an original for: \$70.00 Filling Fee	\$78.75 Filing Fee & Certificate	\$122.50 \$131.25 Filing Fee Filing Fee, & Certified Copy & Certificate Additional Copy Required	ind a check
FROM:		a (printed or typēd) ン、ω・22け・	SE MER -2 -
	main	Address 1, [] 33142-8406 ity, State & Zip	ED MIN 00
	(305) Daytim	862-8382 e Telephone number	4-996
			75

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION

of

Business Associates Accounting and Consulting, Inc.

The undersigned, acting as incorporators for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I

The name of the corporation shall be: Business Associates Accounting and Consulting, Inc.

ARTICLE II

The principal place of business and mailing address of this corporation shall be:

Suite 208 4747 Hollywood Blvd. Hollywood, FL. 33021

ARTICLE III

The corporation is authorized to issue ONE HUNDRED shares of stock valued at FIVE dollars each. In the case that additional stock is required, a meeting of the Board of Directors and Stock Holders is necessary. Issuance of additional stock must be voted upon with Quorum present in person or by proxy, and requires Majority Action to pass.

ARTICLE IV

The corporate powers of this corporation are as provided in Chapter 607, Florida Statue.

ARTICLE V

The name and address of the initial registered agent and office is:

Jeffrey Feldman 16215 N.E. 18th Court Suite 202 N.Miami Beach, FL. 33162

ARTICLE VI

The names and the street addresses of the incorporators for these articles of incorporation are:

Henry Oropesa 2619 N.W. 22nd Court Miami, FL. 33142-8406

Jeffrey Feldman 16215 N.E. 18th Court Suite 202 N.Miami Beach, FL. 33162

ARTICLE VII

The manner in which the directors and/or officers are elected or appointed is stated in the By-Laws. The number of directors and/or officers may be raised or lowered by amendment of the By-Laws but shall in no case be less than three.

The undersigned incorporator has executed these Articles of Incorporation this 1st day of April, 1996.

Signature of incorporator:

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SULLAITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1.	The name of the corporation is:	Dusiness Associates Accounting
		AND CONSULTING INC.
2.	The name and address of the regis	stered agent and office is:
	Jeffra	7 Feldman.
	1621 (P.O. Bo	N.E. 18th Covrt Suito 2027
	N.M.B	· Clg 33162 P

Having been named as registered agent and to accept service of process for the above stuted corporation at the place designated in this certificate, 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.

GIGNATURE) 4/1/96 (DATE)