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JAMES D. RYAN
ROBERT M. WEINBERGER, PA

March 21, 1996

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Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Articles of Incorporation of
D & A ACCOUNTING & CONSULTING CORPORATION

Dear Sir/Madam:

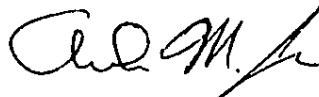
Enclosed please find the original and one (1) copy of
the subject Articles of Incorporation. Upon filing, please
return the certified copy of the Articles to the undersigned.

Our check in the amount of \$122.50 is enclosed in
payment of the following fees:

Filing fees	\$ 35.00
Certified copy of Articles	\$ 52.50
Registered Agent Designation	\$ 35.00
	<hr/>
	\$122.50

Your prompt assistance in this matter is greatly
appreciated.

Very truly yours,


Andrew M. Jacobson

FILED
96 APR -4 AM 10:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

at:\secinc.1tr
enclosures

96-04-1096

FILED
96 APR -4 AM 10:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF

D & A ACCOUNTING AND CONSULTING CORPORATION

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

D & A ACCOUNTING AND CONSULTING CORPORATION

The address of the principal office of this corporation shall be 224 Datura Street, West Palm Beach, Florida 33401, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may perform accounting and business consulting services and may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 7500 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 224 Datura Street, West Palm Beach, Florida 33401, and the name of the initial registered agent of the corporation at that address is ROBERT E. DERRING, JR.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

Robert E. Derring, Jr.
224 Datura Street
West Palm Beach, Florida 33401

IN WITNESS WHEREOF, the undersigned Incorporator has herunto set his hand and seal this 20 day of March, 1996.


Robert E. Derring, Jr.
Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION


Robert E. Derring, Jr., having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.


Robert E. Derring, Jr.

STATE OF FLORIDA
COUNTY OF PALM BEACH

Before me personally appeared Robert E. Derring, Jr., well known to me to be the person who executed the foregoing Articles of Incorporation as Incorporator and Resident Agent, and who produced Fla. D/L as identification.

Witness my hand and seal this 20 day of March, 1996.


Notary Public
My Commission Expires:

