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EARL E. MAYER, JR.*
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* Federal Tax Counsel to the Firm
Admitted in Ohio Only, Practice Limited
to Matters of Federal Tax Law

May 29, 1996

Secretary of State
Division of Corporations
409 East Gaines Street (32301)
Post Office Box 6327
Tallahassee, FL 32314

500001847845
-06/03/96--01036--006
****122.50 ****122.50

Re: Jara and Associates, Inc.

Dear Sir or Madam:

Enclosed is an original and one copy of Articles of Incorporation and Registered Agent forms for the captioned corporation.

The original is to be filed in your office and the copy is to be certified and returned to this office. Also enclosed is our client's check in the amount of \$122.50 for:

Receiving, filing and indexing Articles of Incorporation	\$ 35.00
Certified copy of Articles of Incorporation	52.50
Registered Agent Fee	<u>35.00</u>
TOTAL	\$122.50

FILED
96 MAY 31 PM 4:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

LFT

6-6-96

Secretary of State
Division of Corporations
May 29, 1996
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Please telephone me if there is any reason why these requests cannot be met promptly. Thank you for your attention to these matters.

Sincerely,

MAYER & KENNEDY

P. Todd Kennedy

PTK/msg
Enclosures
ptk\lrs\artsos.jar

ARTICLES OF INCORPORATION
OF
JARA AND ASSOCIATES, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act, Florida Statutes §607.0101, et seq., hereby adopts the following Articles of Incorporation:

ARTICLE ONE

1.01 The name of this corporation is JARA AND ASSOCIATES, INC.

ARTICLE TWO

2.01 The corporation is to have perpetual existence.

ARTICLE THREE

3.01 The corporation is organized for the purpose of transacting any and all lawful business for which corporations may be incorporated under the Florida Business Corporation Act. The corporation shall have all powers permitted to a corporation under the Florida Business Corporation Act as enumerated in Florida Statute §607.0302 and §607.0303.

ARTICLE FOUR

4.01 The aggregate number of shares which the corporation shall have the authority to issue is 1,000, all of which shall be common shares with a par value of \$1.00 per share.

ARTICLE FIVE

5.01 The street address of the initial registered office of the corporation is 10295 St. Andrews Rd., Boynton Beach, FL 33436, and the name of the initial Registered Agent at that address is Stephen Jara.

ARTICLE SIX

6.01 The name and address of the incorporator of this corporation is:

Name
Stephen Jara

Address
10295 St. Andrews Rd.
Boynton Beach, FL 33436

ARTICLE SEVEN

7.01 Two (2) directors shall constitute the initial Board of Directors of the corporation, but the Bylaws may provide for such increase or decrease in number thereof as is authorized by law.

7.02 The names and addresses of the members of the first Board of Directors are:

Name
Stephen Jara

Address
10295 St. Andrews Rd.
Boynton Beach, FL 33436

Ann Jara

10295 St. Andrews Rd.
Boynton Beach, FL 33436

ARTICLE EIGHT

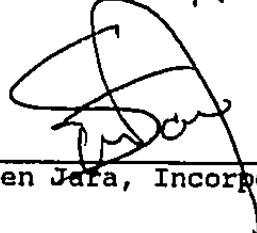
8.01 Nothing in these Articles of Incorporation shall be taken to limit the power of this corporation.

ARTICLE NINE

9.01 The effective date of this corporation shall be the date these Articles of Incorporation are filed with the Secretary of State.

IN WITNESS WHEREOF, the undersigned has made and subscribed these Articles of Incorporation this 7 day of April, 1996.

By:


Stephen Jara, Incorporator

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN FLORIDA,
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 48.091, Florida Statutes, the following is submitted:

First, that JARA AND ASSOCIATES, INC., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 10295 St. Andrews Rd., Boynton Beach, FL 33436.

Second, named Stephen Jara, located at 10295 St. Andrews Rd., Boynton Beach, FL 33436, as its Agent to accept service of process within Florida.



Stephen Jara, Incorporator

Date: April 7, 1986

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TALLAHASSEE

Having been named to accept service of process for the above stated corporation, at the place designated in this Certificate, hereby agree to act in this capacity and I further agree to comply with provisions of all Statutes relative to the proper and complete performance of my duties.



Stephen Jara, Registered Agent

Date: April 7, 1986