KANTOR & SAPURSTEIN, P.A.

9700 BOUTH DIXIE HIGHWAY **DUITE 1000** MIAMI, FLORIDA 03160 (305) 670-6500 PAX (305) 570-0900

CHARLES KANTON BERTHAM A. BAPUNSTEIN UNUCE E. BLOCH

June 4, 1996

700001855347 -06/07/96--01068--005 ****122.50 ****122.50

Secretary of State Corporate Records Bureau P.O. Box 6327 Tallahassee, Florida 32301

> Victoria Taylor & Associates, Inc. Re: Articles of Incorporation

Ladies and Gentlemen:

Enclosed please find original and one copy of Articles of Incorporation for Victoria Taylor & Associates, Inc., together with our check in the amount of \$122.50 for the filing of same, with the copy to be returned to our office for our records.

If there is any question or delay in transmitting, these Articles back to us, kindly call the undersigned as Egonoras possible.

Very truly yours,

KANTOR & SAPURSTEIN,

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V.

BRUCE E. BLOCH For the Firm

BEB/tde Enclosure

BRUCE E. COFIRECT DOC. EXAM

> AL JUN 1 0 1996

FILED

ARTICLES OF INCORPORATION OF VICTORIA TAYLOR & ABSOCIATES,

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INC.SECRE PARY OF STATE
TALLABASSITE, FLORIDA

ARTICLE I - NAME

The name of this corporation is Victoria Taylor & Associates, Inc..

ARTICLE II - BEGINNING OF CORPORATE EXISTENCE

The existence of this corporation shall commence on the day of June, 1996; provided that such day is allowable pursuant to Florida law for the commencement of corporate existence.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE IV - CAPITAL STOCK

The capital stock authorized, the par value thereof, and the class of stock shall be as follows:

NUMBER OF SHARES
__AUTHORIZED

PAR VALUE PER SHARE CLASS OF STOCK

1000

\$1.00

Common

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or the series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the corporation's principal office and of the initial registered office of this corporation and the name of the initial registered agent of this corporation at such address are as follows:

REGISTERED AGENT Victoria E. Taylor STREET ADDRESS OF PRINCIPAL/REGISTERED OFFICE 12167 S.W. 131 Avenue Miami, Florida 33186

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have the below-named directors. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one. The initial directors of this corporation shall be the Incorporators named below.

Victoria E. Taylor 12167 S.W. 131 Avenue Miami, Florida 33186

ARTICLE VIII - INCORPORATORS

The names and address of the persons signing these articles are:

NAME

ADDRESS

Victoria E. Taylor

12167 S.W. 131 Avenue Miami, Florida 33186

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify all officers and directors, and former officers and directors, to the fullest extent permitted by law as the law now exists or may be smended hereafter.

ARTICLE X - AMENDMENT

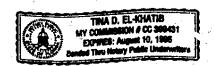
The corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to his reservation.

IN WITNESS WHEREOF, executed these Articles of Incorporations	Vickin E Cay (2)
	Victoria E. Taylor
STATE OF FLORIDA)	
COUNTY OF DADE	
The foregoing Articles acknowledged before me this day as Incorporator.	of Incorporation were executed and of May, 1996 by Victoria E. Taylor,
	NOTARY PUBLIC, State of Florida

Personally known OR Produced Identification X

Type of Identification Produced International D.L.# TAYLO L162157 VE9TJ

My commission expires:



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CERTIFICATE OF REGISTERED AGENT

96 JUN -7 PH 3: 54

SECKLIZARY OF STATE TALL AHASSEE, FLORIDA

Having been named to accept service of process for Victoria Taylor & Associates, Inc., a Florida corporation, at the piace designated in the Articles of Incorporation of said corporation, I hereby agree to act in this capacity and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

DATED this day of

-., 1996,

Taylor E. Taylor