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LESTER I. ROSENBLUM
9200 S. DADELAND BOULEVARD
SUITE 405
MIAMI, FLORIDA 33156

(305) 670-2660

July 5, 1996

Division Of Corporations
400 E. Gaines Street
Tallahassee, Florida 32399

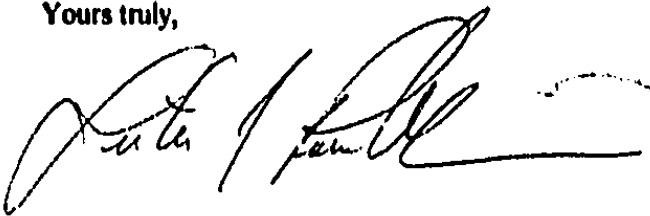
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To Whom It May Concern:

Enclosed please find the original and a copy of the Articles Of Incorporation Of Lester I. Rosenbloom, P.A. A check payable to the Department Of State in the amount of \$122.50 is enclosed as instructed Please mail the certified copy to the above listed address.

Thank you for your assistance.

Yours truly,



FILED
05 JUL -8 AM 8:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

7-10-96
LB

ARTICLES OF INCORPORATION

OF

LESTER I. ROSENBLUM, P.A.

FILED
MAR 8 AM 8 17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, the undersigned, desiring to organize a professional service corporation for the purposes hereinafter stated, pursuant to the laws of the State of Florida, hereby certify as follows:

ARTICLE I

NAME

The name of this corporation shall be and is:

LESTER I. ROSENBLUM, P.A.

ARTICLE II

PURPOSE

The general nature of the professional services to be rendered by this professional service corporation shall be as follows, to-wit:

A. To carry on, pursuant to the laws of the State of Florida, the professional services rendered by accountants except that the corporation shall not render professional accounting services except through its officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional accounting service within the State of Florida;

B. To buy, sell, deal in and exchange shares of its own capital stock, except that the corporation shall not issue any of its capital stock to anyone other than an individual who is duly licensed or otherwise legally authorized to render accounting services within the State of Florida. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any or all of his stock;

C. To borrow money and to contract debts in such amount or amounts as the Board of Directors may from time to time determine, when necessary or convenient for the transaction of its professional services, or for the exercise of its corporate rights, privileges, or franchise, or for any other lawful purpose of its incorporation, to issue bonds, promissory notes, bills of exchange, debentures, or other obligations and evidence of indebtedness, payable at a specified time or times or payable on the happening of a specified event or events, whether secured by a mortgage, pledge or otherwise, or unsecured, for money borrowed in payment for property purchased or acquired, or for any other lawful object; except that this provision shall not be construed as empowering the corporation to do any activity not authorized by the Florida Professional Service Corporation Act;

D. To do all acts of every kind and nature which are from time to time deemed by the Board of Directors to be necessary, suitable, convenient or proper for the accomplishment of any of the powers herein named, or which shall at any time appear conducive or expedient for the benefit or protection of the corporation, either as a holder or by virtue of any interest in any property, or otherwise;

E. To acquire all or any part of the goodwill rights, property and service of any person, or professional service corporation or association heretofore or hereafter engaged in any service which the corporation has the power to conduct; to pay for the same in cash, or stocks or bonds of the corporation providing that such stocks or bonds shall be issued only to an individual who is duly licensed or otherwise legally authorized to render professional accounting services in the State of Florida; to hold, utilize or in any manner dispose of all or any part of the rights and property so acquired and to assume in connection therewith any liabilities of any person, professional service corporation or association, and to conduct in any lawful manner the whole or any part of the service thus acquired;

F. To subscribe for, receive, purchase or otherwise acquire, underwrite, obtain an interest in, own, hold, pledge, hypothecate, mortgage, assign, deposit, create trust with

respect to, deal in, exchange, sell and otherwise dispose of alone or in syndicates or otherwise in conjunction with others, and generally deal in and with all or any of the following (hereinafter sometimes referred to collectively as "securities" or individually as "security"): namely, all kinds of shares, stocks, voting trust certificates, trust certificates, bonds, mortgages, debentures, trust receipts, notes and other securities, obligations, contracts, certificates of interest, choses in action and evidence of indebtedness generally of any corporation, association, partnership, syndicate, entity, person, or governmental, municipal or public authority, domestic or foreign, and evidence of any interest therein or in respect thereto, to acquire or become interested in any such securities by original subscription, underwriting, participation in syndicates or otherwise and irrespective of whether or not such securities are fully paid or subject to further payments or assessments; to issue in exchange therefor its own securities, and while the owner or holder of any such, to exercise all the rights, powers and privileges of ownership or interest in respect thereof, including the right to vote thereon and otherwise act with respect thereto; and to promote, manage, participate in any act as agent for any underwriting, purchasing or selling syndicate or group and otherwise to take part in and assist in any legal manner, by guaranty or otherwise, the purchase, sale or distribution of any such securities;

G. To promote, cause to be organized, finance and aid by loan, subsidy, guaranty, contribution to capital or surplus, or otherwise, any corporation, association, partnership, syndicate, entity, person or governmental, municipal or public authority, domestic or foreign, located in or organized under the laws of any authority in any part of the world, any security of which is held directly or indirectly by or for the corporation, or in the business, financing or welfare of which the corporation shall have any interest, and in connection therewith to guarantee or become surety for the performance of any undertaking or obligation of the foregoing and to guarantee by endorsement or otherwise the payment of the principal of, or in interest or dividends on, any such security, of the foregoing; and generally to do any acts or things designed to protect, preserve, improve or enhance the value of any such security;

H. And, without limiting the generality of any of the foregoing language, the corporation shall have all of the powers which are now or which may hereafter be conferred upon professional service corporations by the laws of the State of Florida.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock which this corporation is authorized to have outstanding at any time

and the class thereof is as follows: Common stock with a par value of \$1.00 --- 1000 shares.

ARTICLE IV

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 9200 South Dadeland Boulevard, Suite 405, Miami, Florida 33156, and the name of the initial Registered Agent of this corporation is Lester I. Rosenbloom

ARTICLE V

EXISTENCE

This corporation shall have a perpetual existence.

ARTICLE VI

OFFICE

The principal office of this corporation shall be located at 9200 South Dadeland Boulevard, Suite 405, Miami, Florida 33156, with branch offices at such other addresses and/or in such other cities, towns, states or countries as may be from time to time authorized by its Board of Directors.

ARTICLE VII
STOCK TRANSFERABILITY

No shareholder of this corporation may sell or transfer his shares in this corporation except to another individual who is duly licensed to render the same professional services which the corporation has the power to conduct, and such sale or transfer may be made only after the same shall have been approved, at a stockholders' meeting specially called for such purpose, by the holders of a majority of the outstanding stock.

At such stockholders' meeting, the shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose. The Board of Directors of this corporation may adopt any additional by-laws restraining the alienation of shares and providing for the purchase or redemption by the corporation of its shares; provided, however, that such provisions dealing with the purchase or redemption by the corporation of its shares may not be invoked at a time or in a manner that would impair the capital of the corporation.

ARTICLE VIII
STOCK OWNERSHIP

The Board of Directors shall require any officer, shareholder, agent or employee of this corporation, who has

been rendering professional accounting service to the public and who becomes legally disqualified to render such professional accounting service within the State of Florida, or who is elected to a public office or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continuing rendering of such accounting professional services, to sever all employment with, and financial interest in, this corporation forthwith; and upon the death of a shareholder the deceased shareholder's stock shall be purchased by the corporation under the terms and conditions to be agreed on by and between the corporation and the shareholders.

ARTICLE IX

INITIAL BOARD OF DIRECTORS

The names and post office addresses of the first Officers and Board of Directors, who, subject to the provisions of these Articles of Incorporation, by the By-laws of this corporation, and the laws of the State of Florida, shall hold office for the first year of the corporation's existence, or until their successors are elected and have qualified, are:

<u>NAME</u>	<u>OFFICE</u>	<u>ADDRESS</u>
<i>PR</i> <i>LESTER I. ROSENBLUTH</i>	President and Director	9200 South Dadeland Boulevard, Suite 405 Miami, Florida 33156

There shall be no less than one (1) nor more than seven (7) Directors of the corporation.

The aforementioned sole Officer and Director is of full age, is a citizen of the United States of America and is qualified under the laws of the State of Florida for the practice of accounting.

ARTICLE X.

SUBSCRIBER

The name of the person signing these Articles of Incorporation as the subscriber is *LESTER J. ROSENBLUTH* street address is 9200 South Dadeland Boulevard, Suite 405, Miami, Florida 33156

ARTICLE XI

BY-LAWS

The power to adopt, alter, amend or repeal by-laws is reserved to the shareholders.

ARTICLE XII

INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned, as the subscriber,
has executed the foregoing Articles of Incorporation this

5th day of JULY, 1996.

Yigizing S. James
[Signature]

[Signature]

STATE OF FLORIDA)
) ss.
COUNTY OF DADE)

BEFORE ME, a Notary Public, personally appeared
LESTER I. ROSENBLUM to me known to be the person described
as subscriber in and who executed the foregoing Articles of
Incorporation, and acknowledged before me that he subscribed
to these Articles of Incorporation.

WITNESS my hand and official seal at Miami, Dade
County, Florida, this 5th day of JULY, 1996.

[Signature]
Notary Public, State of Florida
at Large

My commission expires:



JERROLD I. HORWITZ
COMMISSION # CC 387243
EXPIRES JUN 28, 1998
BONDED THRU
ATLANTIC BONDING CO., INC.

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN THIS STATE
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED**

FILED
JUL - 8 AM 8:47
CLERK OF DISTRICT COURT
JUL 8 1967

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

First: That Lester I. Rosenbloom, P.A. desiring to organize under the Laws of the State of Florida with its principle office, as indicated in the Articles of Incorporation at the City of Miami,

County of Dade, State of Florida, has named Lester I. Rosenbloom located at 9200 South Dadeland Boulevard City of Miami, County of Dade, State of Florida, as its agent to accept service of process within this state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above stated corporation, at place designated in this certificate, I hereby accept to act in this capacity and agree to comply with the provision of said Act relative to keeping open said office


LESTER I. ROSENBLOOM
Registered Agent