1201 HASS STREET
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THAT A INTERNATION ACCOUNT NO.	:	072100000032
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REFERENCE : 039794

AUTHORIZATION :

COST LIMIT : \$ 70.00

ORDER DATE: August 1, 1996

ORDER TIME : 1:22 PM

ORDER NO. : 039794

CUSTOMER NO: 7113646

500001918925

CUSTOMER: Mr. Barry Tuvel

MR. BARRY TUVEL

3940 West Flagler Street

Suite 2a

Miami, FL 33134

DOMESTIC FILING

NAME:

STEPHEN M. SINKOE D.P.M., BARRY M. TUVEL D.P.M., PA

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

_____ CERTIFIED COPY

XXX PLAIN STAMPED COPY

_ CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Danny G. Smith

EXAMINER'S INITIALS:

(18/5/PLE

13 TO:



96 AUG -2 AM 10: 05

ARTICLES OF INCORPORATION

OF

STEPHEN M. SINKOE D.P.M., BARRY M. TUVEL D.P.M., PA

The undersigned incorporator hereby forms a corporation under Chapter 621 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

STEPHEN M. SINKOE D.P.M., BARRY M. TUVEL D.P.M., PA
The address of the principal office of this corporation shall
be 3940 West Flagler Street, Suite 2A, Miami, Florida 33134
and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage in every aspect of the business of rendering the same professional services to the public that a podiatrist, duly licensed under the laws of the State of Florida, is authorized to render. This corporation 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 1,000 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

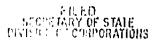
ARTICLE VI. INCORPORATOR

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

> Corporate Agents, Inc. 1201 Hays Street Tallahassee, Florida 32301

The undersigned incorporator has executed these Articles of Incorporation on August 2, 1996.

Incorporator



96 AUG -2 AM 10: 05

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, 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, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.9505, Florida Statutes.

its Agent, Karen B. Rozar Authorized Service Representative Corporation Service Company