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P960000065431



PRODUCTION SERVICE ACCOUNT NO. : 072100000032

REFERENCE : 044044 11489A

AUTHORIZATION :

COST LIMIT : \$ 122.50

Patricia Pizzuti

ORDER DATE : August 6, 1996

ORDER TIME : 9:58 AM

ORDER NO. : 044044

2000019180002

CUSTOMER NO: 11489A

CUSTOMER: Steven P. Oppenheim, Esq
OPPENHEIM & ASSOCIATES

Suite 800
3191 Coral Way
Miami, FL 33145

FILED
SECRETARY OF STATE
CORPORATE REGISTRATIONS
56 AUG -6 PM 12:19

DOMESTIC FILING

NAME: FINANCE & PROPERTY CORP.

EFFECTIVE DATE: 8-1-96

XXX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XXX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Harry B. Davis

EXAMINER'S INITIALS:

JP
8/6/96

EFFECTIVE DATE
8/1/96
ARTICLES OF INCORPORATION
OF
FINANCE & PROPERTY CORP.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
96 AUG -6 PM 12:19

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation is:

FINANCE & PROPERTY CORP.

ARTICLE II - PURPOSE

This corporation is organized for the general purpose of transacting all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes.

ARTICLE III - PRINCIPAL OFFICE

The address of the principal place of business and the mailing address of the corporation is:

c/o Oppenheim & Associates
3191 Coral Way, Suite 800
Miami, Florida 33145

ARTICLE IV - CAPITAL STOCK

The aggregate number of shares of stock that this corporation is authorized to have outstanding at any one time is:

One Thousand (1,000) Shares, all of which shall be Common Shares, \$.10 par value per share.

ARTICLE V - INITIAL REGISTERED AGENT AND ADDRESS

As set forth in the Registered Agent's written acceptance of his appointment which is delivered to the Department of State, together with these Articles of Incorporation, the name and address of the initial Registered Agent for the corporation is:

Steven P. Oppenheim, Esq.
3191 Coral Way, Suite 800
Miami, Florida 33145

ARTICLE VI - INCORPORATOR

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

Steven P. Oppenheim, Esq.
3191 Coral Way, Suite 800
Miami, Florida 33145

ARTICLE VII - BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors of the corporation.

ARTICLE VIII - COMMENCEMENT OF EXISTENCE

The corporate existence of the corporation shall commence on the date of execution of these Articles of Incorporation.

ARTICLE IX - AMENDMENT

The corporation reserves the right to amend, add to, or repeal any provision contained in these articles of incorporation, in the manner consistent with law and in conformity with the provisions set forth in the bylaws.

The undersigned incorporator has executed these Articles of Incorporation this 1st day of August, 1996.

Incorporator:

Steven P. Oppenheim
STEVEN P. OPPENHEIM

STATE OF FLORIDA)
)
COUNTY OF DADE)

SS:

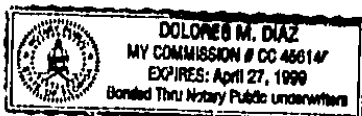
Before me, a notary public authorized to take acknowledgements in the state and county set forth above, personally appeared Steven P. Oppenheim, personally known to me to be the person who executed the foregoing articles of incorporation, and he acknowledged before me that he executed the same for the purposed therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the state and county aforesaid, this 1st day of August, 1996.

Dolores M. Diaz
NOTARY PUBLIC, State of Florida at Large

My commission expires:

DOLORES M. DIAZ
Print Name




DESIGNATION OF

REGISTERED AGENT/REGISTERED OFFICE

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

96 AUG -6 PM 12:19

Having been named in the Articles of Incorporation as Registered Agent to accept Service of Process for FINANCE & PROPERTY CORP., with a registered office at 3191 Coral Way, Suite 800, Miami, Florida 33145, I hereby accept appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.


Steven P. Oppenheim, Esq.

DATED: August 1st, 1996