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August 12, 1996

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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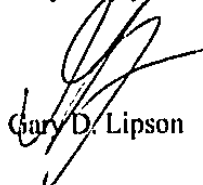
Gentlemen/Ladies:

Enclosed please find two executed copies of the Articles of Incorporation of SMR Associates, Inc., as well as a check in the amount of \$122.50.

Please file the Articles of Incorporation of this corporation as soon as possible and forward a copy of the certified Articles of Incorporation to me at the address set forth above.

Your cooperation is greatly appreciated. Should you have any questions, please do not hesitate to contact me.

Very truly yours,


Gary D. Lipson

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Enclosures

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**ARTICLES OF INCORPORATION
OF
SMR ASSOCIATES, INC.**

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STATE

The undersigned does hereby make, subscribe and file these Articles of Incorporation for the purpose of organizing a corporation under the laws of the State of Florida:

ARTICLE I

CORPORATE NAME

The name of this corporation shall be SMR Associates, Inc.

ARTICLE II

MAILING ADDRESS

The initial mailing address of the corporation is: 914 Matanzas Avenue, Coral Gables, Florida 33146.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of capital stock that this corporation shall be authorized to issue and have outstanding at any one time shall be 100,000 shares of common stock, \$.001 par value per share.

ARTICLE IV

REGISTERED AGENT AND REGISTERED OFFICE IN FLORIDA

The initial registered agent and the street address of the initial registered office of the corporation in the State of Florida shall be: Gary D. Lipson, 914 Matanzas Avenue, Coral Gables, Florida 33146.

ARTICLE V

INCORPORATOR

The name of the person signing these Articles of Incorporation as the sole incorporator is Gary D. Lipson and his address is 914 Matanzas Avenue, Coral Gables, Florida 33146.

ARTICLE VI

INDEMNIFICATION

This corporation shall indemnify and hold harmless each and every one of its directors, officers and agents to the fullest extent permitted by the laws of the State of Florida.

IN WITNESS WHEREOF, the undersigned sole incorporator has executed these Articles of Incorporation on August 12, 1996.



Gary D. Lipson, Sole Incorporator

ACCEPTANCE AS REGISTERED AGENT

The undersigned, named as the registered agent in Article IV of the foregoing Articles of Incorporation, hereby accepts the appointment as such registered agent, and acknowledges that he is familiar with, and accepts the obligations imposed upon registered agents under, the Florida General Corporation Act, including specifically Section 607.0505 thereof.



Gary D. Lipson, Registered Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA