

GARY MANDEL P.A.

ACCOUNTING • INCOME TAXES

(954) 487-0011

2501 E. Saratoga Drive
Cooper City, FL 33026-5009

P9600097055

Secretary of State
Corporations Record Bureau
Department of State
P. O. Box 6327
Tallahassee, Florida 32314

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-11/26/96--01008--005
*****70.00 *****70.00

To Whom It May Concern:

Please see enclosed original and a copy of Articles of Corporation for: G & A CORP.

Also, please see enclosed a check for \$70.00 to cover the costs of incorporation fees of said corporation.

\$35.00 Filing Fee

\$35.00 Registered Agent Fee

If there are any questions regarding this corporation, please call the number listed above. Thank you.

Respectfully,

[Signature]
Gary Mandel

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TALLAHASSEE, FLORIDA

[Signature]
12/2

ARTICLES OF INCORPORATION

We, the undersigned, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLE I, NAME

The name of this corporation shall be as follows:

G & A CORP.

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is five hundred (500) shares of common stock, of one dollar (\$1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$100.00) dollars.

ARTICLE V, TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the state of Florida of the principal office shall be as follows:

2219 NORTH FEDERAL HIGHWAY
HOLLYWOOD, FLORIDA 33020

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The Board of Directors may from time to time move the principal office to any other address in the state of Florida.

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have one Director initially. The number of Directors may be either increased or diminished by the by-laws adopted by the shareholders but shall never be less than one. The name and address of the initial Director of this Corporation is:

ADRIANA MARINESCU
2219 NORTH FEDERAL HIGHWAY
HOLLYWOOD, FLORIDA 33020

ARTICLE VIII, INCORPORATOR

The name and address of the incorporator:

ADRIANA MARINESCU
2219 NORTH FEDERAL HIGHWAY
HOLLYWOOD, FLORIDA 33020

ARTICLE IX, BY-LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the Board of Directors and Shareholders.

ARTICLE X, AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XI, SUB CHAPTER S CORPORATION

This Corporation may be a Sub Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE

The Registered Agent, listed below, with address, accepts this position as signed below:

ADRIANA MARINESCU

The Registered Office will be located at the address below:

2219 NORTH FEDERAL HIGHWAY
HOLLYWOOD, FLORIDA 33020

REGISTERED AGENT ACCEPTANCE

I hereby am familiar with and accept the duties and responsibilities as Registered Agent for G & A Corp.



Registered Agent

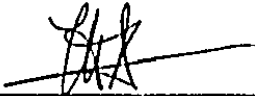
SWORN TO AND SUBSCRIBED BEFORE ME THIS 22 DAY OF
NOVEMBER 1996.



NOTARY PUBLIC



IN WITNESS WHEREOF, the undersigned, as subscribing incorporators, have herinto sert our hands and seals on November 22, 1996 for the purpose of forming this G & A Corporation under the laws of the State of Florida, and hereby make and file, in the Office of the Secretary of State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.



SWORN TO AND SUBSCRIBED BEFORE ME THIS 22 DAY OF
NOVEMBER 1996.


NOTARY PUBLIC



SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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