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KATTOURA & ASSOCIATES, INC.  
ACCOUNTING, BOOKKEEPING & TAX SERVICE

One S. Ocean Blvd. #21  
Boca Raton, FL 33432  
TEL: (561) 362-0491

P.O. Box 728  
Boca Raton, FL 33429  
FAX: (561) 362-5134

National Society of Tax Professionals

97 JAN 15 AM 10:08

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

December 19, 1996

Secretary of State  
Division of Corporation  
Tallahassee, FL 32399

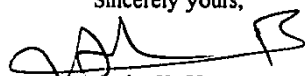
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\*\*\*\*122.50 \*\*\*\*122.50

Dear Sirs,

Please find enclosed the articles of incorporation for ARIF & ASSOCIATES, INC.  
Along with a check in the amount of \$122.50 for the filing fees.

Please send return the certificate and articles to the address above.  
Thank you for your cooperation to our request.

Sincerely yours,

  
Andre K. Kattoura

TH  
1-2297

ARTICLES OF INCORPORATION  
OF  
ARIF & ASSOCIATES, INC.

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SECRET  
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, do hereby adopt the following Articles of Incorporation:

ARTICLE 1. NAME. The name of the corporation is: ARIF & ASSOCIATES, INC.

ARTICLE 2. DURATION. The duration of the corporation is perpetual.

ARTICLE 3. PURPOSE. The general purposes for which the corporation is organized are the following:

A. To engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way.

B. To do such other things as are incidental to the purposes of the corporation or necessary or desirable in order to accomplish them.

ARTICLE 4. CAPITAL STOCK. The aggregate number of shares which the corporation is authorized to issue is 1000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.

ARTICLE 5. INITIAL REGISTERED OFFICE AND AGENT. The street address of the initial principal office of the Corporation is 11129 NW 39 ST., Sunrise, FL 33351 and the name and address of its initial Registered Agent is Arif Husain, 11129 NW 39 ST., Sunrise, FL 33351.

ARTICLE 6. INITIAL BOARD OF DIRECTORS. The number of Directors constituting the initial Board of Directors is one. The number of Directors may be increased or decreased from time to time in accordance with the Bylaws, but shall never be less than one. The name and address of each initial Director of the Corporation is as follows:

1. Arif Husain  
11129 NW 39 ST.  
Sunrise, FL 33351

ARTICLE 7. INCORPORATORS. The name and address of each Incorporator is as follows:

1. Arif Husain                      1129 NW 39 ST.  
Sunrise, FL 33351

ARTICLE 8. AMENDMENT.      The 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 Shareholders is subject to this reservation.

ARTICLE 9. INDEMNIFICATION.      The corporation shall indemnify any incorporator, officer or director or any former officer or director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 19 day of NOVEMBER, 1996

X Arif Husain

ARIF HUSAIN

STATE OF FLORIDA                      }  
COUNTY OF PALM BEACH              }

Before me personally appeared  
to me well known and known to me to be the person described in and who executed the foregoing Articles of Incorporation and acknowledged to and before me that they executed said instrument for the purposes therein expressed.

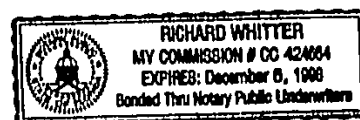
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WITNESS, my hand and official seal this 19 day of NOVEMBER  
1996

Richard Whitty  
Notary Public, State of Florida at large

(SEAL)

My commission expires: \_\_\_\_\_




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TALLAHASSEE, FLORIDA

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of ARIF &  
ASSOCIATES, INC. which is contained in the foregoing Articles of  
Incorporation.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 1996.

X 

Registered Agent