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Charter Number Only

3-13-97 ARONE

Zemel & Kaufman
Requestor's Name
2871 NE 191 Street, #304
Address
Aventura, FL 33180
City State ZIP Phone
(305) 932-5055

VALIDATION ONLY

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ENCLOSURE 10 PAGES
MAR 14 1997

CORPORATION(S) NAME

T & J Account Corporation



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Examiner
Updater
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Acknowledgment
W.P. Verifier

ARTICLES OF INCORPORATION

OF

T&J ACCOUNT CORPORATION

FILED

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STATE OF FLORIDA
CLERK OF THE CIRCUIT COURT

ARTICLE I.

CORPORATE NAME

The name of this corporation shall be:

T&J ACCOUNT CORPORATION
2875 Northeast 191st Street
Turnberry Plaza, Suite 304
Aventura, Florida 33180

ARTICLE II.

NATURE OF CORPORATE BUSINESS

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

ARTICLE III.

CAPITAL STOCK

This corporation is authorized to issue a maximum of One Thousand shares of stock. The shares of stock authorized shall be common stock having no par value. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

ARTICLE IV.

INITIAL REGISTERED AGENT

The corporation's initial Registered Agent and Registered Office in the State of Florida shall be:

Zemel and Kaufman, P.A.
2875 Northeast 191 Street, Suite 304
Aventura, Florida 33180

ARTICLE V.

BOARD OF DIRECTORS

The number of Directors may be altered from time to time by By-Laws adopted by the Board of Directors. However, the corporation shall have no less than one (1) Director at any time.

ARTICLE VI.

INCORPORATORS

The name and post office address of the Incorporator executing these Articles of Incorporation is as follows:

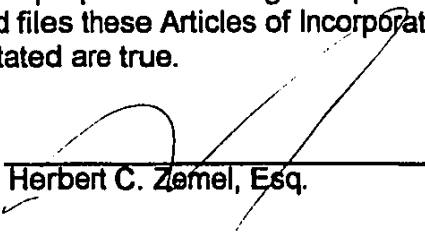
Name	Address
Herbert C. Zemel, Esq.	ZEMEL AND KAUFMAN, P.A. 2875 Northeast 191 Street Turnberry Plaza, Suite 304 Aventura, Florida 33180

ARTICLE VII.

COMMENCEMENT DATE

Corporate existence will commence upon filing.

THE UNDERSIGNED Incorporator, for the purpose of forming a corporation to do business within the State of Florida, makes and files these Articles of Incorporation, hereby declaring and certifying that the facts stated are true.



Herbert C. Zemel, Esq.

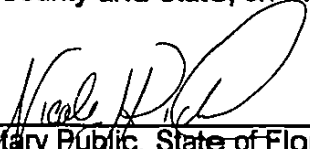
STATE OF FLORIDA)
COUNTY OF DADE)

SS:

BE IT REMEMBERED that on this day before me, a Notary Public duly authorized in the State and County named above, to take acknowledgments, personally appeared HERBERT C. ZEMEL to me known to be the person described as the Incorporator in the foregoing Articles of Incorporation, and he acknowledged before me that he executed said Articles of Incorporation.

WITNESS my hand and official seal at said County and State, on this
the 5th day of March, 1997.

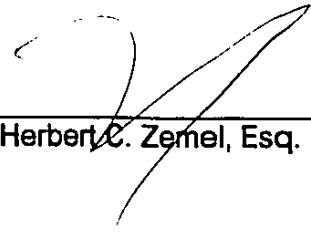
OFFICIAL NOTARY SEAL
NICOLE RICHARD
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC456842
MY COMMISSION EXP. APR. 30, 1999


Notary Public, State of Florida at Large
Print Name: NICOLE L RICHARD
My Commission No: CC456842
My Commission Expires: 04/30/99

The undersigned hereby accepts the foregoing designation as Initial Registered
Agent and agrees to comply with the provisions of law applicable to said designation.

DATED: March 5, 1997

ZEMEL AND KAUFMAN, P.A.
2875 Northeast 191st Street
Turnberry Plaza, Suite 304
Aventura, Florida 33180
Telephone: (305) 932-5055
Telefax: (305) 931-7773

By: 
Herbert C. Zemel, Esq.

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NOTARY PUBLIC STATE OF FLORIDA