



SIR TAX

Accounting, Consulting, Strategic Tax Planning, & IRS Representation.

2039 Tyler Street * Hollywood, FL 33020 * Telephone (305) 922-1903 * Facsimile (305) 926-6770

Of Counsel: R. Kevin Cross, E.A., Enrolled Agent, Accountant, & Tax Consultant.

R - R. Kevin Cross (E.A.) - is
enrolled to represent taxpayers
before the Internal Revenue Service

5 May 1997

Department of State
Division of Corporations
Attn.: New Filings Section
P.O. Box 6327
Tallahassee, Florida 32314

200002175632--3
-05/12/97--01166--011
****122.50 ****122.50

Ref.: BNA, Inc.

Dear Sirs:

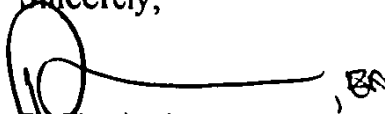
Please incorporate the above referenced corporation effective
May 5, 1997, and mail filed articles to:

Andrea Benrubi
4873 NW 66th Avenue
Lauderdale, Florida 33319

Thank you for your continued assistance in these matters.

EFFECTIVE DATE
5-5-97

Sincerely,


R. Kevin Cross, E.A.
Accountant & Tax Consultant.

RKC/bna

(14)

Joe 5/15

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:37

EFFECTIVE DATE

5-5-97

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:37

ARTICLES OF INCORPORATION
OF
BNA, INC.

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be: BNA, Inc.

The principal place of business of this corporation shall be: 4873 NW 66th Avenue, Lauderhill, Florida 33319

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the; United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective date May 5, 1997.

ARTICLE V - OFFICERS & DIRECTORS

The name(s) and street address(es) of the initial officer(s) and director(s), if any, who shall hold office the first year of the corporation's existence or until their successor(s) is(are) elected, is(are):

Andrea Benrubi
4873 NW 66th Avenue
Lauderdale, Florida 33319

ARTICLE VI - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to this articles of incorporation is(are):

Andrea Benrubi
4873 NW 66th Avenue
Lauderdale, Florida 33319

IN WITNESS WHEREOF, the undersigned incorporator(s) has (have) executed these Articles of Incorporation this Fifth day of May, 1997.


Signature(s) of Incorporator(s)

Andrea Benrubi

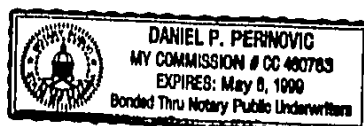
STATE OF FLORIDA.
COUNTY OF BROWARD.

THE FOREGOING instrument was acknowledged and sworn to before me this Fifth day of May, 1997, by Ms. Andrea Benrubi of BNA, Inc.

(Notary Public)

DAN PERINOVIC 
My Commission Expires: 5/99

(SEAL)



CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED OFFICE Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

BNA., INC.

The name and address of the registered agent and office is:

Andrea Benrubi
4873 NW 66th Avenue
Lauderdale, Florida 33319

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 12 PM 2:37

SIGNATURE

Andrea Benrubi

(Corporate Officer)

TITLE: PRESIDENT & C.E.O.

DATED: May 5, 1997.

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE

Andrea Benrubi

(Registered Agent)

DATED: MAY 5, 1997.