

ALEXANDER & WHEELER, CPAs

2701 Le Jeune Road, Suite 300
Coral Gables, Florida 33134

(305) 448-1626
Fax (305) 443-0309

May 5, 1997

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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-05/08/97--01128--010
****122.50 ****122.50

RE: Alexander & ~~Company, PA.~~ *Associates, CPA's, PA.*

Dear Sir/Madam:

On behalf of our client, Alexander & Company, PA. we are forwarding the following:

Articles of Incorporation for filing.

Check in the amount of \$122.50.

Please return the filing acknowledgement to:

Alexander & Wheeler, CPAs.
2701 LeJeune Road, Suite 300
Coral Gables, FL 33134.

Thank you for your attention to this matter.

Very Truly Yours,

Gary D. Alexander, CPA.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 19 PM 12:07



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

May 13, 1997

GARY D. ALEXANDER, CPA
2701 LEJEUNE ROAD
SUITE 300
CORAL GABLES, FL 33134

SUBJECT: ALEXANDER & COMPANY, PA.
Ref. Number: W97000011000

TRAY
ALEXANDER & ASSOCIATES, CPAs, PA

We have received your document for ALEXANDER & COMPANY, PA. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6926.

Teresa Brown
Corporate Specialist

Letter Number: 997A00025442

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 19 PM 12:07

ARTICLES OF INCORPORATION

Article I - Name

The name of this corporation is Alexander & Associates, CPA's, PA.

ARTICLE II - PRINCIPAL OFFICE

The mailing address of this corporation shall be:
2701 LeJeune Road, Suite 300
Coral Gables, Florida 33134

ARTICLE III - PURPOSE

This corporation is organized for the purpose of rendering specific professional service as certified public accountants.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100,000 shares of \$1.00 per value common stock which shall be designated as "Common Shares"

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this is 2701 LeJeune Road, Suite 300, Coral Gables, FL 33134 and the name of the initial registered agent of this corporation at that address is Gary D. Alexander a Florida resident.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The Corporation shall initially have one (1) director to hold office until the first annual meeting of stockholders and his successor shall have been duly elected and qualified, or until his earlier resignation, removal from office or death. The number of Directors may be either increased or decreased from time to time in accordance with the By-Laws of the Corporation. The name and address of the initial Director is:

Gary D. Alexander
2701 LeJeune Road, Suite 300
Coral Gables, FL 33134

ARTICLE VII - INCORPORATOR

The name and address of the Incorporator signing these Article is:

Gary D. Alexander
2701 LeJeune Road, Suite 300
Coral Gables, FL 33134

ARTICLE VIII - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his prorata share therefor (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any officer or Directors, or any former Officer or Directors, to the full extent permitted by law.

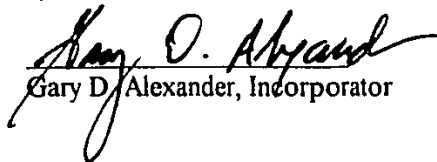
ARTICLE X - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the date of signing.

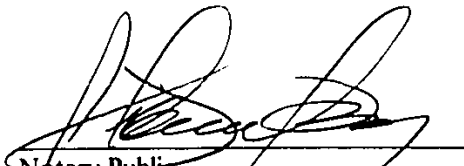
Dated:

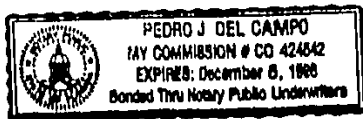
Gary D. Alexander
by


Gary D. Alexander, Incorporator

STATE OF FLORIDA
COUNTY OF DADE

The foregoing instrument was acknowledged before me this (date) by (name),
who is personally known to me and who did take an oath.


Notary Public,
State of Florida



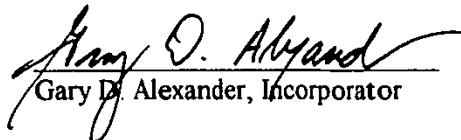
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SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAY 19 PM 12:07

Certificate designating place of business or domicile for the service of process within Florida, naming agent upon whom process may served.

In compliance with Section 607.0501, Florida Statutes, the following is submitted:

First that Alexander & Associates, CPA's, PA., desiring to organized or qualify under the laws of the State of Florida, has named Gary D. Alexander a Florida resident, located at 2701 LeJeune Road, Suite 300, Coral Gables, Florida, as its agent to accept service of process within Florida.

Dated:


Gary D. Alexander, Incorporator

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. I further agree to comply with the provisions of all Statutes relative to the proper performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Dated:

Alexander & Associates, CPA's, PA.
by Gary D. Alexander, President