

REBACK & POTASH, LLP
ATTORNEYS AT LAW

145 North 5th Avenue
Mt. Vernon, New York 10550

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September 11, 1997

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399
Attn: Ms. Sharon Tala

FILED STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
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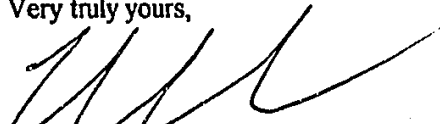
Re: Helen Howland Holdings, Inc.

Dear Ms. Tala:

As per our telephone conversation enclosed is a check in the sum of \$122.50 for the Articles of Incorporation for the above named corporation which was inadvertently not enclosed to you.

Thank you for your consideration.

Very truly yours,



EILEEN J. POTASH

EJP:lg

jaffer@fla.ltr

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9/12

REBACK & POTASH, LLP
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145 North 5th Avenue
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718 585-1200

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September 9, 1997

Secretary of State
Corporate Division
The Capitol
Tallahassee, FL 32304

Re: HELEN HOWLAND HOLDINGS, INC.

Dear Sir/Madam:

Enclosed is the original and a copy of the Articles of Incorporation for the above-named corporation.

In addition, a check in the sum of \$122.50 is enclosed which represents the following fees:

Certification	\$52.50
Filing fee	20.00
Registered Agent	20.00
Certified copy	<u>30.00</u>
Total	\$122.50

Please file the original of the enclosed Articles of Incorporation and return a certified copy to me at the above address.

Your prompt attention to this matter would be appreciated.

Very truly yours,


DAVID C. REBACK

*called 9/11
W97-20990*

SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 SEP 11 PM 12:03

ARTICLES OF INCORPORATION

The undersigned, acting as incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation:

1. **NAME:** The name of this corporation is HELEN HOWLAND HOLDINGS, INC., whose address is 790 Summa Avenue, Westbury, New York 11590.
2. **DURATION:** The period of the corporate existence is perpetual.
3. **PURPOSE:** The purpose of the corporation is to engage in any activities of business permitted under the laws of the United States or the State of Florida.
4. **INITIAL REGISTERED OFFICE AND AGENT:** The name and address of the initial registered agent and office of this corporation is as follows:

Gerald H. Reback
208 Sovereign Court
Altamonte Springs, FL 32701

5. **INITIAL BOARD OF DIRECTORS:** The corporation shall have one director initially. The number of directors may be increased or decreased from time to time by an amendment to the by-laws of the corporation in the manner provided by law and shall never be less than one (1) director.

The name and addresses of the initial director is:

S. Hajee
233-36 39th Road
Douglaston, New York 11365

6. **CAPITAL STOCK:** The corporation is authorized to issue 5000 shares of stock, all of one class, having par value of one dollar (\$1.00) per share.
7. **INCORPORATOR:** The name and address of the incorporator signing these articles is:

Lorraine Garcia
145 North Fifth Avenue
Mt. Vernon, New York 10550

8. AMENDMENT OF ARTICLES: This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred of the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator and the registered agent have executed these Articles of Incorporation this 9th day of September, 1997

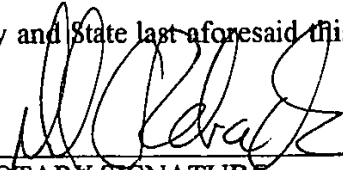

REGISTERED AGENT - Gerald H. Reback


INCORPORATOR - Lorraine Garcia

STATE OF NEW YORK)
COUNTY OF WESTCHESTER)

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Gerald H. Reback, the registered agent and Lorraine Garcia, the incorporator herein, known to me to be the person(s) described in and who executed the foregoing instrument, who acknowledged before me that they executed the same, that I relied upon the following form of identification: driver's licence of the above-named persons: Gerald H. Reback and Lorraine Garcia and that an oath was taken.

WITNESS my hand and seal in the County and State last aforesaid this 9 day of September, 1997.


NOTARY SIGNATURE
DAVID C. REBACK
NOTARY PUBLIC State of New York
No. 4941664, Westchester County
Commission Expires August 29, 1998

PRINTED NOTARY SIGNATURE

I am familiar with and hereby accept the duties and responsibilities as registered agent.


GERALD H. REBACK

DATED: September 9, 1997

SECRETARY OF STATE
DIVISION OF CORPORATIONS
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