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William T. Robinson
Certified Public Accountant

10235 West Sample Road, Suite 107
Coral Springs, Florida 33065

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November 12, 1997

State of Florida
Division of Corporation
409 E Gaines Street
Tallahassee Florida 32314

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-11/17/97--01160--011
****122.50 ****122.50

**RE: Articles of Incorporation -
Sabbagh, Robinson & Associates, Inc.**

Dear Sirs:

Enclosed please find executed Articles of Incorporation including acceptance by registered agent for the above captioned entity. In addition, I have enclosed a check in the amount of one hundred twenty two dollars and fifty cents (\$122.50) for the appropriate filing fees.

Please forward the approved Articles of Incorporation and Charter number to the undersigned who is filing the articles on behalf of Sabbagh, Robinson & Associates, Inc.

Mail to: William T Robinson, CPA
10235 W Sample Rd Suite 107
Coral Springs, Florida 33065

Your courtesy and attention to this matter is appreciated in advance .

Very truly yours

William T. Robinson
William T. Robinson
Certified Public Accountant

FILED
97 NOV 17 AM 10:15
TALLAHASSEE, FLORIDA

Enclosure

me 11/19/97

ARTICLES OF INCORPORATION
OF
Sabbagh, Robinson & Associates, Inc.

FILED
97 NOV 17 AM 10:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person to contact, in order to form a corporation under the laws to the State of Florida, certifies the following:

ARTICLE I
NAME OF CORPORATION

The name of this corporation shall be Sabbagh, Robinson & Associates, Inc.

ARTICLE II
NATURE OF BUSINESS

The corporation is being formed for practice of Certified Public Accounting under the laws of the United States and the State of Florida.

ARTICLE III
CAPITAL

The maximum number of shares of stock that this corporation is authorized to issue at any one time is one thousand five hundred (1,500) shares of common stock, each share having no par value. The consideration to be paid for each share shall be fixed by the Board of Directors. All of the stock of this Corporation shall be 1244 stock issued in accordance with section 1244 of the Internal Revenue Code of 1954.

ARTICLE IV
PRINCIPAL OFFICE

The initial street address of the principal office of this corporation is:

100 Miracle Mile, Suite 301
Coral Gables, Florida

The Board of Directors may, from time to time, move the principal office to any other address in Florida.

ARTICLE V
INCORPORATION

The name of the incorporators of this corporation and their addresses are:

<u>Name</u>	<u>Address</u>
William T Robinson	4921 NW 101 Avenue, Coral Springs, Florida 33076
Nelson Sabbagh	5830 SW 93 Court, Miami, Florida 33173

ARTICLE VI
INITIAL DIRECTORS

The name and street address of the initial Board of Directors, who subject to the provisions of the Certificate of Incorporation, the By-Laws of the Corporation, and the laws of the State of Florida, shall hold office for the first year of the Corporations existence or until their successors are elected and have qualified are:

<u>Name</u>	<u>Address</u>
William T Robinson	4921 NW 101 Avenue, Coral Springs, Florida 33076
Nelson Sabbagh	5830 SW 93 Court, Miami, Florida 33173

ARTICLE VII

These Articles of Incorporation shall be effective upon approval by the Secretary of State of the State of Florida and the Corporation shall have perpetual existence.

ARTICLE VII

Certificate designation place of business or domicile for the services of process within this state, naming agent upon whom process may be service.

In pursuance of Chapter 48.901, Florida Statutes, the following is submitted, in compliance with said Act:

That Sabbagh, Robinson & Associates, Inc., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation at City of Coral Gables, County of Dade, State of Florida has named Nelson Sabbagh located at 100 Miracle Mile, Suite 301, Coral Gables, Florida as its agent to accept services of process within this state.


ACCEPTANCE BY REGISTERED AGENT: Having been named to accept services of process for the above stated corporation, I hereby state I am familiar with and accept the duties and responsible as registered agent for said corporation.


Nelson Sabbagh

ARTICLE IX
AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the Directors and all of the shareholders sign a written statement manifesting their intention that a certain Amendment to these Articles of Incorporation be made.

IN WITNESS WHEREOF the undersigned have made and subscribed to these Articles of Incorporation, at CITY, Florida, this _____ day of _____, 199__ for the uses and purposes aforesaid.

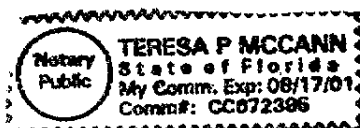

Nelson Sabbagh



William T Robinson

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

I HEREBY CERTIFY that before me this day, personally appeared Nelson Sabbagh and William T Robinson to me known and known to me to be the individual described in and who executed the foregoing Articles of Incorporation and acknowledged before me that they executed the same for the purposes therein expressed.

WITNESS my hand and official seal in the County and State above set forth this
2nd day of November 1997




NOTARY PUBLIC
State of Florida at Large

My Commission Expires:

97 NOV 17 AM 10:15

FILED