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OFFICES OF
DELL & SCHAEFER
2404 HOLLYWOOD BOULEVARD
HOLLYWOOD, FLORIDA 33020

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BOCA RATON 407/394-3200
FORT PIERCE 407/340-2600
STUART 407/220-8500
VERO BEACH 407/778-9998

SATELLITE OFFICES
BOCA RATON
BOYNTON BEACH/DELRAY
FORT PIERCE
JUPITER
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FAX 305/922-6864

November 12, 1997

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

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****131.25 ****131.25

RE: Gary M. Kaplan, P.A.

Dear Sir/Madam:

Enclosed please find an original and one (1) copy of Articles of Incorporation relative to the above-referenced new business entity.

Our check in the amount of \$131.25 is also enclosed, which represents the filing fee on the corporation, and certified copy of Articles together with certificate of good standing. Also enclosed please find a self-addressed, stamped envelope for your convenience in returning the documents to the undersigned. *(Federal Express)*

Should you have any questions, or require any additional information, please do not hesitate to contact me.

Very truly yours,


STEVEN JAY DELL

SJD/kb
Encl.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 NOV 20 AM 8:34

RP
11-21-97



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

November 17, 1997

DELL & SCHAEFER
2404 HOLLYWOOD BOULEVARD
HOLLYWOOD, FL 33020

SUBJECT: GARY M. KAPLAN, P.A.
Ref. Number: W97000025967

We have received your document for GARY M. KAPLAN, P.A. and your check(s) totaling \$131.25. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

Please return the original and one copy of 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 (850) 487-6929.

Randall Purinton
Document Specialist

Letter Number: 597A00055111

ARTICLES OF INCORPORATION

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 NOV 20 AM 8:34

of

GARY M. KAPLAN, P.A.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby associates himself to form a corporation under the laws of the State of Florida.

ARTICLE I

NAME: The name of this corporation is:

GARY M. KAPLAN, P.A.

ARTICLE II

PURPOSES AND POWERS: The general nature of business to be transacted by the corporation is as follows:

1. The nature of the business is to provide accounting and business related advise and services.
2. The corporation may engage in any activity of business which is permitted under the laws of the State of Florida.
3. And in general, to carry on any other business whatsoever in connection with the foregoing or which is calculated, directly or indirectly, to promote the interest of the corporation or to enhance the value of its properties.
4. And, further, to borrow or raise money for any purposes of the company, and to secure the same interest, or for other purposes, to mortgage all or part of the property corporeal or incorporeal rights or franchise of this company now owned or hereinafter acquired, and to create, issue, draw and accept and negotiate bonds and mortgages, bills of exchange, promissory

notes or other obligations or negotiable instruments.

ARTICLE III

CAPITALIZATION: The maximum number of shares of stock this corporation is authorized to have outstanding at any time is FIVE HUNDRED (500) shares of common stock, having a par value of ONE AND 00/100 (\$1.00) DOLLAR per share.

ARTICLE IV

INITIAL CAPITAL: The amount of capital with which this corporation will begin business is FIVE HUNDRED AND NO/100 (\$500.00) DOLLARS.

ARTICLE V

COMMENCEMENT AND DURATION: This corporation is to commence existence upon the filing of the Articles of Incorporation by the Department of State.

ARTICLE VI

PRINCIPAL PLACE OF BUSINESS: The name of this corporation shall be GARY M. KAPLAN, P.A., having its principal place of business at: 2404 Hollywood Boulevard, Hollywood, Florida, 33020.

The Board of Directors may, from time to time, move the principal office to any other address in the State of Florida, and establish branch offices in any place within the State of Florida, as the said corporation may desire.

ARTICLE VII

DIRECTORS: This corporation shall have one (1) director initially; the number of Directors may be increased from time to time by the laws adopted by the stockholders, but shall never be less than one (1).

ARTICLE VIII

DIRECTORS: The names and addresses of the first Board of Directors of these Articles of Incorporation are as follows:

GARY M. KAPLAN	2404 Hollywood Blvd.
Director	Hollywood, FL 33020

The names and addresses of the original officers are as follows:

GARY M. KAPLAN	2404 Hollywood Blvd.
President, Treasurer, Secretary	Hollywood, FL 33020

ARTICLE IX

INCORPORATOR AND SUBSCRIBER: The Incorporator and Subscriber to all of the capital shares of the corporation is:

GARY M. KAPLAN

ARTICLE X

AMENDMENT: 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 stockholders, and approved at a stockholders' meeting by a majority of the stockholders entitled to vote thereon.

ARTICLE XI

REGISTERED AGENT: That STEVEN JAY DELL, ESQ., at 2404 Hollywood Blvd., Hollywood, Florida 33020 is hereby named Registered Agent for this corporation to be its agent

and to accept service of process within the State of Florida.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

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ACKNOWLEDGEMENT

Having been named to accept service of process for GARY M. KAPLAN, P.A. at the place designated in this Article, I hereby accept to act in this capacity, and agree to comply with the provisions of said act relative to keeping open said office.


STEVEN JAY DELL
Registered Agent

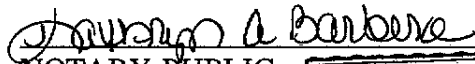
I, **THE UNDERSIGNED**, being the original Subscriber to the capital stock hereinabove named for the purpose of forming a corporation for profit to do business both within and without the State of Florida, do hereby name, subscribe, acknowledge and file this Certificate, hereby declaring and certifying that the facts herein stated are true and accordingly have hereunto set my hand and seal this 12 day of NOVEMBER, 1997.

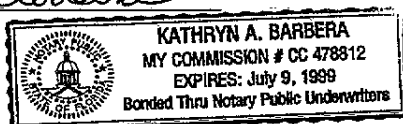

GARY M. KAPLAN

STATE OF FLORIDA)
:SS
COUNTY OF BROWARD)

BEFORE ME, the undersigned authority, personally appeared GARY M. KAPLAN, who is personally known to me and/or who has produced his driver's license # _____ identification and who did/did not take an oath, being by me first duly sworn, deposes and states that he is the person described in and who executed the foregoing Articles of Incorporation, and he acknowledged that he executed the same freely and voluntarily for the purposes therein expressed.

WITNESS my hand and official seal in the County and State aforesaid, this 12 day of November, 1997.


NOTARY PUBLIC
State of Florida



Print Name: _____
My Commission Expires: _____