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TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: EMPIRE CORPORATE KIT COMPANY
CONTACT: RAY STORMONT
PHONE: (305)541-3694

ACCT#: 072450003255

FAX #: (305)541-3770

NAME: MAZER AND TEETS, P.A.

AUDIT NUMBER.....H97000019752

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

CERT. OF STATUS..0

PAGES.....4

CERT. COPIES.....1

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name of
Prepared by:

B. McKnight DEC 01 1997

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
MAZER AND TEETS, P.A.

The undersigned incorporator to these Articles of Incorporation, a natural person competent to contract, hereby subscribes and forms a corporation for profit under the Laws of the State of Florida.

ARTICLE I: NAME

The name of the corporation is: MAZER AND TEETS, P.A. and its principal office and mailing address is: 6100 Glades Road, Suite 310, Boca Raton, Florida 33434.

ARTICLE II: NATURE OF BUSINESS

The corporation may engage in Accounting and Tax Services permitted under the laws of the United States and of this state.

ARTICLE III: CAPITAL STOCK

The total number of shares of capital stock authorized is One Hundred (100) shares, which shares shall have a par value of One Dollar (\$1.00) per share. Such stock shall be issued under the provisions of Section 1244 of the Internal Revenue Code.

Such stock may be issued by the corporation from time to time for such consideration as may be fixed from time to time by the Board of Directors, but at no less than par value.

ARTICLE IV: DIRECTORS AND OFFICERS

The initial director and officer of this corporation is:

Jon G. Mazer, 6100 Glades Road, Suite 310, Boca Raton, Florida 33434.

ARTICLE V: TERM OF EXISTENCE

This corporation shall have perpetual existence.

Mazer & Associates
6100 Glades Road, Suite 310
Boca Raton, Florida 33434
(561) 451-9550

JON G. MAZER, ACCT.

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ARTICLE VI: REGISTERED AGENT AND OFFICE

The name and address of the initial registered agent and registered office is Jon G. Mazer, 6100 Glades Road, Suite 310, Boca Raton, Florida 33434.

The sole incorporator of this corporation is Jon G. Mazer, 6100 Glades Road, Suite 310, Boca Raton, Florida 33434.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, acknowledged and filed the foregoing Articles of Incorporation under the Laws of the State of Florida, this day of December, 1997.


Jon G. Mazer


STATE OF FLORIDA }
COUNTY OF BROWARD } SS:

BEFORE ME, the undersigned authority, personally appeared,

JON G. MAZER

to me well known and known to me to be the individual described in and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed same for the purpose therein expressed.

WITNESS my hand and official seal in the County and State named above this 1st day of December, 1997.


Christopher Carver



Christopher Carver
MY COMMISSION # 00844208 EXPIRES
May 4, 2001
BONDED THRU TROY FARM INSURANCE, INC.

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ACKNOWLEDGEMENT OF REGISTERED AGENT:

Having been named to accept service of process for the above named corporation at the place designated in this certificate, I hereby accept to act in this capacity.

Dated: 12/1/97

 Jon G. Mazer

STATE OF FLORIDA }
 COUNTY OF BROWARD } SS:

BEFORE ME, the undersigned authority, personally appeared,

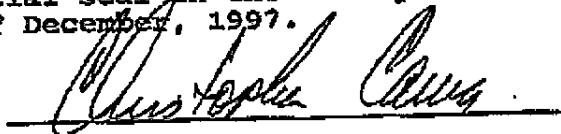
JON G. MAZER

to me well known and known to me to be the individual described in and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed same for the purpose therein expressed.

WITNESS my hand and official seal in the County and State named above this / day of December, 1997.



Christopher Carver
 MY COMMISSION # 00644206 EXPIRES
 May 4, 2001
 BONDED THRU TROY FAH INSURANCE, INC



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