

P97000101267

David E. Newman
Attorneys at Law
Professional Association

Suite 225
1533 Sunset Drive
Coral Gables, Florida 33143
Telephone: 305-665-9633
Facsimile: 305-666-9714

David E. Newman
Amy J. Winarsky
Mark J. Lynn

November 21, 1997

Department of State
409 East Gaines Street
Tallahassee, FL 32399

000002357620--0
-11/26/97--01036--005
*****70.00 *****70.00

Re: NATIONAL REVENUE SERVICE, INC.

Dear Sir/Madam:

Enclosed please find the following:

1. The Original and one copy of the Articles of Incorporation
NATIONAL REVENUE SERVICE, INC.
2. This firm's check in the sum of \$70.00; and
3. A self-addressed, stamped envelope.

Please file the Articles of Incorporation and return a copy to the undersigned.

Thank you for your attention to this matter.

Very truly yours,

DAVID E. NEWMAN

DEN/jp
Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 NOV 26 AM 9:57

12-2-97
WY

ARTICLES OF INCORPORATION

OF

NATIONAL REVENUE SERVICE, INC.

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I

The name of the corporation is:

NATIONAL REVENUE SERVICE, INC.

The corporate address is:

1533 SUNSET DRIVE, SUITE 210
CORAL GABLES, FLORIDA 33143

ARTICLE II

The duration of the corporation is perpetual.

ARTICLE III

The purposes for which the corporation is being organized are:

1. To transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act; and
2. To do such other things as are incidental thereto.

ARTICLE IV

The aggregate number of shares which the corporation is authorized to issue is one thousand (1,000). Said shares shall be of a single class and shall have a par value of One Dollar (\$1.00) per share.

ARTICLE V

The street address of the initial registered office of the corporation and the name and address of the initial registered agent is DAVID E. NEWMAN 1533 Sunset Drive, Suite 225, Coral Gables, Florida 33143.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 NOV 26 AM 9:57

ARTICLE VI

The number of directors constituting the initial board of directors or the corporation is one. The names and addresses of each person who is to serve as a member of the initial Board of Directors are:

DAVID E. NEWMAN
1533 Sunset Drive, Suite 225
Coral Gables, Florida 33143

ARTICLE VII

The name and address of the incorporator for this corporation is DAVID E. NEWMAN, 1533 Sunset Drive, Suite 225, Coral Gables, Florida 33143.

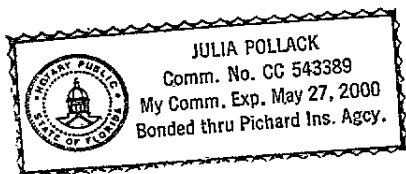
IN WITNESS WHEREOF, I, the undersigned incorporator for this Corporation, has executed these Articles of Incorporation at Miami, Dade County, Florida, this 21 day of November, 1997.

Signed, sealed and delivered
in the presence of:

Robin Brill
Tatiana Kenna

DAVID E. NEWMAN

SWORN TO and subscribed before me this 21 day of November, 1997



Julia Pollack
NOTARY PUBLIC, State of Florida

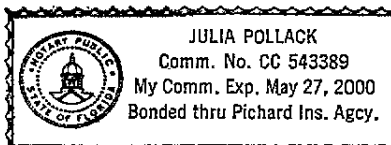
My Commission Expires:

I, DAVID E. NEWMAN, hereby accept the designation of Registered Agent for NATIONAL REVENUE SERVICE, INC.

SWORN TO and subscribed
before me this 21 day
of November, 1997

Julia Pollack
NOTARY PUBLIC, State of Florida

My Commission Expires:



DAVID E. NEWMAN

97 NOV 26

AM 9:57

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS