7000/07076



ACCOUNT NO.: 072100000032

COST LIMIT : \$ 78.75

ORDER DATE: December 18, 1997

ORDER TIME : 1:56 PM

ORDER NO. : 641355-005

CUSTOMER NO: 7106081

Stanley J. Mandel, Cpa STANLEY J. MANDEL, CPA CUSTOMER:

1.

Suite A

20341 Old Cutler Road

Miami, FL 33189

DOMESTIC FILING

NAME:

STANLEY J. MANDEL CPA PA

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION ____ CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

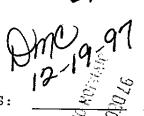
CERTIFIED COPY

PLAIN STAMPED COPY

CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jeanine Glisar

EXAMINER'S INITIALS:





FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

December 19, 1997

CSC NETWORKS 1201 HAYS STREET TALLAHASSEE, FL 32301

SUBJECT: STANLEY J. MANDEL CPA PA

Ref. Number: W97000028272

We have received your document for STANLEY J. MANDEL CPA PA and the authorization to debit your account in the amount of \$78.75. However, the document has not been filed and is being returned for the following:

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

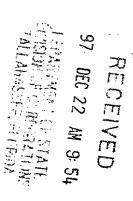
Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6923.

Doris McDuffie Corporate Specialist Supervisor

Letter Number: 097A00059582





ARTICLES OF INCORPORATION

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

STANLEY J. MANDEL CPA PA

97 DEC 18 AM 10: 23
97 DEC 18 AM 10: 23
PARLAGIASSEE. FLORIBA

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

20341 OLD CUTLER ROAD SUITE A MIAMI, FLORIDA 33189

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100 COMMON @ \$1.PAR VALUE

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

STANLEY J. MANDEL 20341 OLD CUTLER ROAD SUITE A MIAMI, FLORIDA 33189

ARTICLE V INCORPORATOR(S)

See instructions for officers/directors

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

STANLEY J. MANDEL 10042 SW 139 STREET MIAMI, FLORIDA 33189

ARTICLE VII NATURE OF BUSINESS

The specific nature of business is "accounting and tax services."

The undersign	ed incorporator(s) has(have) executed these Articles of incorporation in
17 day	of <u>DECEMBER</u> , 19 <u>97</u> .
(An additional	article must be added if an effective date is requested.)
	Star J. Monde Signature
	Signature
	Signature

Notarization is not required

NOTE: Affixing an officer title after a signature of an incorporator does not constitute the designation of officers.

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1.	The name of the corporation is:	STANLEY J. MANDEL CPA PA	18 MIO
	,		ORNE 23
2.	The name and address of the regist	ered agent and office is:	ア
	<u>STANL</u>	EY MANDEL (NAME)	
	20 β <u>4</u> 1 (P.O. Box	OLD CUTLER ROAD SUITE A K OF Mail Drop Box NOT ACCEPTABLE)	_
	MTAMI.	, FLORIDA 33189 (City/State/Zip)	_

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

(SIGNATURE) 12/17/97
(DATE)