

P97000108273

Erik V. Korzilius P.A.

Post Office Box 1988, Venice, Florida 34284
Telephone: (941) 493-3115 Facsimile: (941) 493-7345

Erik V. Korzilius
Attorney at Law

Bruce P. Korzilius
Special Consultant
(Not a Member of the Florida Bar)

December 23, 1997

EFFECTIVE DATE
12/24/97

SENT VIA OVERNIGHT COURIER

Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

SUBJECT: BURIAL RIGHTS BROKERAGE INC.

Enclosed is an original and one (1) copy of the articles of incorporation, an original certificate designating registered agent and registered office, and a check for:

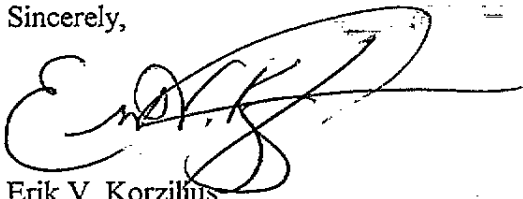
Filing Fee & Certificate - \$78.75

700002383387--7
-12/26/97--01073--001
*****78.75 *****78.75

FROM: Andrew W. Penzell
258 Miami Avenue West
Venice, Florida 34285
(941) 486-1040

Please return the filed Articles and Certificate of Status in the enclosed overnight courier packet.

Sincerely,



Erik V. Korzilius

Enclosures

FILED
97 DEC 26 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

12/29/97-TM

EFFECTIVE DATE

12/24/97

ARTICLES OF INCORPORATION
OF
BURIAL RIGHTS BROKERAGE INC.

In compliance with the requirements of *Florida Statutes* Chapter 607, the undersigned, being a natural person, does hereby act as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the corporation ("Corporation") is BURIAL RIGHTS BROKERAGE INC.

ARTICLE II

The existence of the corporation shall begin on December 24, 1997.

ARTICLE III

The street address of the principal office of the Corporation is 307 Venice Avenue West, Suite C, Venice, Florida 34285.

FILED
97 DEC 26 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE IV

The maximum number of shares this Corporation is authorized to issue is 10,000,000, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V

The initial street address of the Corporation's registered office is 258 Miami Avenue West, Venice, Florida 34285. The initial registered agent for the Corporation at that address is ANDREW W. PENZELL.

ARTICLE VI

The initial board of directors shall consist of three (3) members. The names and address of the persons who will serve on the initial board of directors are:

Name	Address
Erik V. Korzilius	1011 Princess Lane, Venice, Florida 34293
Andrew W. Penzell	258 Miami Avenue West, Venice, Florida 34285
Jay Yarabek	307 Venice Avenue West, Venice, Florida 34285

ARTICLE VII

The name and street address of the person signing these articles of incorporation is:

Name	Address
Andrew W. Penzell	258 Miami Avenue West, Venice, Florida 34285

ARTICLE VIII


The corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation this 23rd day of December, 1997.


Name: ANDREW W. PENZELL

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for BURLAL RIGHTS BROKERAGE INC.
at the place designated in the articles of incorporation, the undersigned is familiar with and accepts the
obligations of that position pursuant to *Florida Statutes* §607.0501(3).


Name: ANDREW W. PENZELL
Date: December 23, 1997

FILED
97 DEC 26 AM 8:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA