

P98000014726

February 4, 1998

Secretary of State
Division of Corporation
P.O. Box 6327
Tallahassee, Florida 32314

Re: Jay Kimelman, C.P.A., P.A.

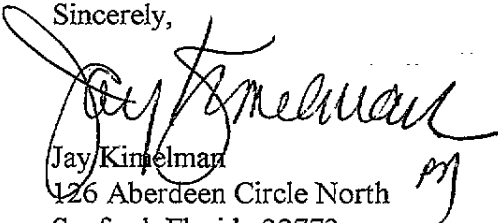
Dear Sir:

Enclosed please find for filing the Articles of Incorporation on the above referenced corporation.
Also enclosed please find our check in the amount of \$70.00 covering the filing fee for same.

Please return the notification of filing to the undersigned.

Thank you for your attention to this matter.

Sincerely,


Jay Kimelman
126 Aberdeen Circle North
Sanford, Florida 32773

JK/hed
encl.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF INCORPORATION
OF
JAY KIMELMAN, C.P.A., P.A.**

FILED
98 FEB 13 AM 3:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribed to these articles of incorporation, being duly licensed to practice accounting under the laws of the State of Florida, adopts these articles to form a corporation under the Professional Service Corporation Act, F.S. Chapter 621, and other laws of the State of Florida.

ARTICLE I. NAME

The name of the professional service corporation is JAY KIMELMAN, C.P.A., P.A.

ARTICLE II. PURPOSE

The professional service corporation is formed to engage in every phase and aspect of accounting. In addition, the corporation may invest the funds of the professional service corporation in real estate, mortgages, stocks, bonds or any other type of investment, and own real and personal property necessary for the rendering of professional services.

ARTICLE III. TERM OF EXISTENCE

The professional service corporation shall have perpetual existence commencing on the date the articles of incorporation are filed with the Department of State of Florida.

ARTICLE IV. CAPITAL STOCK

The capital stock of the professional service corporation shall be 500 shares of common stock having a par value of \$1.00 per share.

None of the shares of the professional service corporation may be issued to anyone other than an individual duly licensed to practice accounting in the State of Florida.

ARTICLE V. REGISTERED OFFICE AND AGENT

The address of the initial registered office of this professional service corporation is 126 Aberdeen Circle North, Sanford, Florida 32773. The name of the initial registered agent at that address is Jay Kimelman.

The mailing address of this professional service corporation is the same.

ARTICLE VI. BOARD OF DIRECTORS

The business of the corporation shall be managed by its board of directors. The initial board

of directors shall consist of 1 member. The name and address of the member of the first board of directors are:

<u>Name</u>	<u>Address</u>
Jay Kimelman	126 Aberdeen Circle North Sanford, FL 32773

ARTICLE VII. SUBSCRIBER

The name and address of the person signing these articles of incorporation as subscribers are:

<u>Name</u>	<u>Address</u>
Jay Kimelman	126 Aberdeen Circle North Sanford, FL 32773

ARTICLE VIII. RESTRAINT ON ALIENATION OF SHARES


The shareholders of the professional service corporation shall have the power to include in the bylaws, adopted by a majority of the shareholders of the professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions and details, of the disposition shall be determined by the shareholders of the professional service corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice of the provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. No shareholder of the professional service corporation may sell or transfer his stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice accounting in the State of Florida or is elected to a public office or accepts employment that places restrictions or limitations on his continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the bylaws adopted by the shareholders.

ARTICLE IX. AMENDMENT

The corporation reserves the right to amend or repeal any provisions in these articles of incorporation in the manner provided by law. Any right conferred on the shareholders is subject to this reservation.

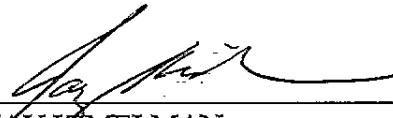
IN WITNESS WHEREOF, the undersigned subscribed executed these articles of

incorporation on the 30 day of January, 1998.



JAY KIMELMAN, Incorporator

Having been named as Registered Agent and to accept service of process for the above stated corporation as the place designated in these Articles of Incorporation, 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.



JAY KIMELMAN
Registered Agent

1/30/98

Date

STATE OF FLORIDA
COUNTY OF SEMINOLE

BEFORE ME, the undersigned authority, personally appeared JAY KIMELMAN, to me known to be the person who executed the foregoing Articles of Incorporation, and he acknowledged to and before me that he executed such instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 30 day of January, 1998.



Notary Public

Name: Helene E. DAVIS

My Commission Expires:



Helene Davis
My Commission CC646379
Expires May 12, 2001

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98 FEB 13 AM 3:32
TALLAHASSEE, FLORIDA
SECRETARY OF STATE