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JOSEPH K. SINGER, P.A.
ATTORNEY AT LAW
UNIVERSITY PARK • SUITE 114
201 NORTH UNIVERSITY DRIVE
PLANTATION, FLORIDA 33324

JOSEPH K. SINGER, J.D., LL.M. (TAX)
ALSO ADMITTED U.S. TAX COURT

474-8442

FILED

98 MAR 16 PM 3:41

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
TELEPHONE
(905) 474-8442

377-0210

March 12th, 1998

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

100002457891--5
-03/16/98--01052--013
****122.50 ****122.50

Re: ROBERT J. SMALL, C.P.A., P.A.

Dear Sir or Madam:

I am enclosing herewith an original and a copy of the Articles of Incorporation and Statement of Designation of Registered Agent for the above-named corporation. In addition, a check, in the sum of \$ 122.50, is enclosed which represents the following:

Filing fee	\$ 35.00
Certified copy	\$ 52.50
Designation of Registered agent	\$ 35.00
Total	\$ 122.50

Please file the original of the enclosed Articles of Incorporation and return a certified copy to the undersigned. Thank you for your prompt attention to this matter.

Very truly yours,

JOSEPH K. SINGER, P.A.
Joseph K. Singer, Esq.
(electronic signature)

Enclosures

Sp. Hall

MAR 20 1998

Joseph K. Singer, Esq.

3-18-98

Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Attention Pam Hall

This is to confirm our telephone conversation
of today, that I will not be reinstating
my old corporation Robert J. Small, C.P.A., Chartered

Respectfully yours,

Robert Small

**ARTICLES OF INCORPORATION
OF
ROBERT J. SMALL, C.P.A., P.A.**

FILED
98 MAR 16 PM 3:42
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator to these Articles of Incorporation, being duly licensed to practice law under the laws of the State of Florida, adopts these Articles to form a corporation under the Florida Professional Service Corporation Act, F.S. Chapter 621, and other laws of the State of Florida.

ARTICLE I - NAME

The name of this professional service corporation is:
ROBERT J. SMALL, C.P.A., P.A.

ARTICLE II - PURPOSE

This professional service corporation is formed to engage in every phase and aspect of the practice of accounting. In addition, the corporation may invest any operating funds of this 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, and enter into a partnership with other accountants or their firms.

ARTICLE III - DURATION

This Professional Service corporation shall have perpetual existence commencing on the date these Articles of Incorporation are filed with the Department of State of Florida.

ARTICLE IV - CAPITAL STOCK

This Professional Service Corporation is authorized to issue One Hundred (100) shares of One (\$1.00) Dollar par value common stock which shall be designated as "Common Shares" and shall be the sole class of stock that this corporation is authorized to issue. The capital stock of this professional service corporation shall be 100 shares of common stock having a par value of \$1.00 per share.

ARTICLE V - INITIAL REGISTERED OFFICE, AGENT AND PRINCIPAL OFFICE

The street address of the initial registered office of this Professional Service Corporation is 201 North University Drive, Suite 114, Plantation, Florida

33324, and the name of the initial registered agent of this corporation at that address is JOSEPH K. SINGER, ESQ. The street address of the initial principal office of this Corporation is c/o Joseph K. Singer, P.A., 201 North University Drive, Suite 114, Plantation, Florida 33324.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Professional Service Corporation shall have one (1) Director constituting the initial Board of Directors. The number of directors may be either increased or diminished from time to time pursuant to the By-Laws of this corporation, however there shall always be a minimum of one (1) Director and never more than five (5) Directors. The name and address of the initial director of this Corporation is:

ROBERT J. SMALL, C.P.A.
c/o Joseph K. Singer, P.A.
201 North University Drive, Suite 114
Plantation, Florida 33324

ARTICLE VII - INCORPORATOR

The name and address of the incorporator signing these Articles is:

ROBERT J. SMALL, C.P.A.
c/o Joseph K. Singer, P.A.
201 North University Drive, Suite 114
Plantation, Florida 33324

ARTICLE VIII - POWERS AND RESTRICTIONS

The shareholders of this professional service corporation shall have the power to include in the Bylaws, adopted by a majority of the shareholders of this professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer or other disposition of any of the outstanding stock of this professional service corporation by any of its shareholders, including, but not limited to, 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 this 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 this professional service corporation may

sell or transfer his stock in this corporation, except to another individual who is eligible to be a shareholder of this professional service corporation and whose ownership of stock in this corporation would not disqualify the corporation from a Subchapter S election pursuant to § 1362 of the Internal Revenue Code, 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 law 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

This Professional Services Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any rights conferred upon the shareholders are subject to this reservation.

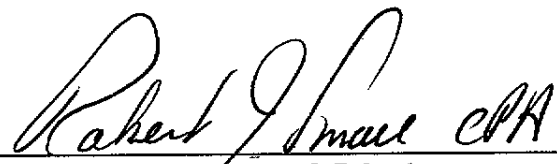
ARTICLE X - INDEMNIFICATION

This Professional Services Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XI - TAX ELECTION

This Professional Services Corporation, within the time provided for by law, shall make a Subchapter "S" election pursuant to section § 1362(a) of the Internal Revenue Code of 1986, as amended. No person may become a shareholder of this corporation unless they consent to this election and are not otherwise unqualified to so elect. This article shall be ineffective if one hundred (100%) percent of the shareholders affirmatively decline the section § 1362(a) election.

IN WITNESS WHEREOF, the undersigned Incorporator executed these Articles of Incorporation this 12 day of March, 1998.


ROBERT J. SMALL, C.P.A., Incorporator

STATE OF FLORIDA)
COUNTY OF BROWARD)

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared ROBERT J. SMALL, C.P.A., known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid. The foregoing instrument was acknowledged before me this 17 day of March, 1998, by ROBERT J. SMALL, C.P.A., who is personally known to me and who did not take an oath.

(S E A L)

My Commission Expires:



MARIA A SINGER
My Commission CC415814
Expires Dec. 03, 1998
Bonded by NFNU
800-224-6368

Maria A. Singer
Print Name: MARIA A. Singer
Notary Public, State of Florida
Commission Number CC415814


DESIGNATION OF REGISTERED AGENT
FOR

ROBERT J. SMALL, C.P.A., P.A. 98 MAR 16 PM 3:42

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

In compliance with Section § 48.091, Florida Statutes, ROBERT J. SMALL, C.P.A., P.A., desiring to organize and qualify under the laws of the State of Florida, hereby names Joseph K. Singer, Esq., located at Joseph K. Singer, P.A., 201 North University Drive, Suite 114, Plantation, Florida 33324, as its agent to accept service of process within Florida.

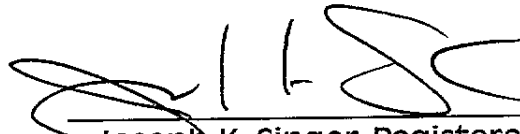
DATED: March 12, 1998


ROBERT J. SMALL, C.P.A., Incorporator

ACCEPTANCE

Having been named to accept service of process for the above named professional service corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

DATED: March 12, 1998.


Joseph K. Singer, Registered Agent