

P98000045963



THE UNITED STATES
CORPORATION
COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 827460 4340059

AUTHORIZATION :

COST LIMIT : \$ 122.50 *Pattina Pignat*

ORDER DATE : May 21, 1998

ORDER TIME : 10:28 AM

ORDER NO. : 827460-005

CUSTOMER NO: 4340059

CUSTOMER: William L. Rafferty, Jr., Esq
KELLEY DRYE & WARREN, LLP

2400 Miami Center
201 South Biscayne Boulevard
Miami, FL 33131-2399

800002531588--0

DOMESTIC FILING

NAME: DECARLO & COMPANY, P.A.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Stacy L Earnest

EXAMINER'S INITIALS:

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAY 21 PM 1:00

RECEIVED
98 MAY 21 AM 11:21
DIVISION OF CORPORATIONS
[Signature] 6/5/98

EFFECTIVE DATE

5/19/98

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAY 21 PM 1:00

ARTICLES OF INCORPORATION
OF
DECARLO & COMPANY, P.A. CERTIFIED PUBLIC ACCOUNTANTS

The undersigned, acting as the Incorporator, signs the following Articles of Incorporation for the purpose of forming a professional service corporation, under the laws of the State of Florida.

ARTICLE I

The name of the professional service corporation is DeCarlo & Company, P.A. Certified Public Accountants (the "Corporation").

ARTICLE II

The existence of the Corporation shall be effective as of the 19th day of May, 1998 and shall be perpetual.

ARTICLE III

The Corporation shall have all of the powers vested in a Florida professional service corporation, in accordance with Chapter 621 of the Florida Statutes, and is authorized to engage in the practice of public accounting and any and all lawful business and activities permitted under this Chapter.

ARTICLE IV

The maximum number of shares, which the Corporation is authorized to have outstanding at any time, is Ten Thousand (10,000) shares of Common Stock, with a par value of One Cent (\$0.01) per share.

ARTICLE V

The initial registered agent and street address of the initial registered office of the Corporation are:

Michael A. DeCarlo, Jr.
DeCarlo & Company, P.A. Certified Public Accountants
3300 Northeast 192nd Street
Suite 1212
Aventura, Florida 33180

ARTICLE VI

The Corporation shall have one (1) member of the Board of Directors initially. The name and address of the initial Director of the Corporation are:

Michael A. DeCarlo, Jr.
3300 Northeast 192nd Street
Suite 1212
Aventura, Florida 33180.

The number of Directors may be increased or decreased from time to time, pursuant to the duly enacted Bylaws of the Corporation, but shall never be less than one (1).

ARTICLE VII

The name and address of the Incorporator of the Corporation are:

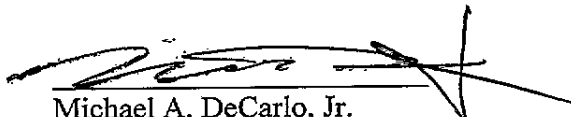
Michael A. DeCarlo, Jr..
DeCarlo & Company, P.A. Certified Public Accountants
3300 Northeast 192nd Street
Suite 1212
Aventura, Florida 33180.

ARTICLE VIII

The principal business and mailing address of the Corporation shall be:

3300 Northeast 192nd Street
Suite 1212
Aventura, Florida 33180.

EXECUTED at Miami, Florida, as of this 19th day of May, 1998.

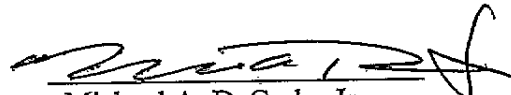

Michael A. DeCarlo, Jr.
Incorporator

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAY 21 PM 1:01

ACCEPTANCE BY REGISTERED AGENT

Having been appointed as the Registered Agent of DeCarlo & Company, P.A. Certified Public Accountants, the undersigned accepts such appointment and agrees to act in such capacity.

Dated as of this 19th day of May, 1998.



Michael A. DeCarlo, Jr.
Registered Agent