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7/20/98

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TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: FAS-T CORP. AGENTS, INC.
CONTACT: LIDIA FERNANDEZ
PHONE: (305)599-0839

ACCT#: 071001002335

FAX #: (305)716-0346

NAME: MANIAR AND CHAIT, P.A., C.P.A.

AUDIT NUMBER.....H98000013361

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

CERT. OF STATUS..1

PAGES..... 4

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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

July 20, 1998

FAS-T CORP. AGENTS, INC.

SUBJECT: MANIAR AND CHAIET, P.A., C.P.A.
REF: W98000016441

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We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

IN ARTICLE VII, YOU STATE THAT THIS CORPORATION SHALL HAVE ONE (2) DIRECTORS. PLEASE CORRECT THE WORD ONE TO SAY TWO.

If you have any further questions concerning your document, please call (850) 487-6928.

Michelle Milligan
Document Specialist

FAX Aud. #: H98000013361
Letter Number: 298A00038393

ARTICLES OF INCORPORATION
MANIAR AND CHAIET, P.A., C.P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation nature persons competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I

Name: The name of the corporation is MANIAR AND CHAIET, P.A., C.P.A.

ARTICLE II

Nature of Business: The general nature of this business is to engage in the practice of Certified Public Accountant and related services. Further, the corporation shall have right, power and purpose of investing its funds in real estate, mortgages, stocks, bonds, or any other type of investments and shall also have the power to own real or personal property necessary for rendering of professional services.

ARTICLE III

Capital Stock: The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1000 shares of common stock with par value of \$1.00 for each share.

ARTICLE IV

Term of Existence: This corporation is to exist perpetually unless sooner dissolved according to law.

ARTICLE V

No capital stock of the corporation shall at any time be issued to anyone other than an individual who is duly licensed or otherwise legally authorized to render those professional services related to the field of Certified Public Accountant.

PREPARED BY: RAJU MANIAR, C.P.A.
6635 W. Commercial Blvd.
Suite 115
Tamarac, Fl. 33319
(954) 726-4010

ARTICLE VI

Address: The initial post office address of the principal office of this corporation in the State of Florida is

<u>NAME</u>	<u>ADDRESS</u>
Maniar and Chalet, P.A., C.P.A.	6635 W. Commercial Blvd., #115 Tamarac, Fl. 33319

ARTICLE VII

Directors: This corporation shall have two (2) Directors. The number of Directors may be increased or diminished from time to time by the By-Laws adopted by the Stockholders.

ARTICLE IX

Initial Director: The name and post office address of the initial Director is:

Name	Address
Raju P. Maniar	6635 W. Commercial Blvd., #115 Tamarac, Fl. 33319
Paul J. Chalet	6635 W. Commercial Blvd., #115 Tamarac, Fl 33319

ARTICLE X

Subscribers: The name and post office address of the subscribers of these Articles of incorporation are:

Name	Address
Raju P. Maniar	6635 W. Commercial Blvd., #115 Tamarac, Fl. 33319

ARTICLE XI

Amendment: These Articles of Incorporation may be amended in the manner provided by law. Every Amendment shall be approved by the Officers of the Corporation, proposed by them to the stockholder or stockholders, and approved at the stockholder or stockholders meeting.

This Corporation reserves the right to amend, alter, change, or repeal any provisions contained in these Articles of Incorporation, in the manner now or hereafter prescribed by statute.

The Officers of the Corporation shall have the power to make or amend the By-Laws, and fix any amount to be reserved for working capital.

IN WITNESS WHEREOF, We have hereunto set our respective hand and seal this 12 day of July, 1998.



RAJU P. MANIAR

H98000013361

CERTIFICATE AND ACKNOWLEDGEMENT OF REGISTERED AGENT
CERTIFICATE OF REGISTERED AGENT
OF
MANIAR AND CHAIET, P.A., C.P.A.

Pursuant to Florida Statutes Sections 48.091 and 607.034 the following is submitted:

The above corporation, desiring to organize under the laws of State of Florida with its registered office, as indicated in the Articles of Incorporation in County of Broward, State of Florida, has named Raju P. Maniar, located at 6635 W. Commercial Blvd., #115, Tamarac, Florida 33319, as its agent to accept service of process within this State.

ACKNOWLEDGEMENT: (must be signed by designated Agent)

Having been named to accept service of process for the above stated corporation, at place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.

By:

R. P. Maniar
RAJU P. MANIAR,

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TALLAHASSEE, FLORIDA

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