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August 7, 1998

Division of Corporations
PO Box 6327
Tallahassee, FL 32314

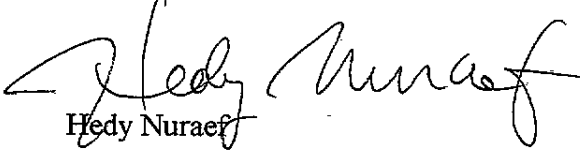
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*****70.00 *****70.00

Re: Nuraef & Associates, Inc.

Gentlemen: _____

Enclosed are Articles of Incorporation for Nuraef & Associates, Inc., registered agent designation and a check for \$70.00 payable to the Secretary of State.

Sincerely,


Hedy Nuraef

FILED
98 AUG 10 AM 8:46
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Encl:

\$ 35.00 Article Filing Fees
35.00 Designation Filing Fee
\$ 70.00 Total

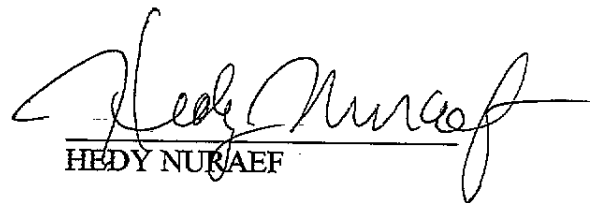
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**ARTICLES OF INCORPORATION
OF
NURAEF & ASSOCIATES, INC.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the Corporation shall be Nuraef & Associates, Inc.
2. The address of the corporation's principal office is Seacoast Towers-South, 5101 Collins Avenue-#16F, Miami Beach, FL 33140.
3. The aggregate number of authorized shares of capital stock of this corporation shall consist of one thousand (1,000) shares of common stock, having a par value of ONE AND NO/100 DOLLAR (\$1.00) per share.
4. The street address of the corporation's initial registered office is Seacoast Towers-South, 5101 Collins Avenue-#16F, Miami Beach, FL 33140, and the name of its initial registered agent at that office is Hedy Nuraef.
5. The name and address of the incorporator of the corporation is Hedy Nuraef, Seacoast Towers-South, 5101 Collins Avenue-#16F, Miami Beach, FL 33140.
6. The name and address of the initial director is Hedy Nuraef, Seacoast Towers-South, 5101 Collins Avenue-#16F, Miami Beach, FL 33140.
7. Nuraef & Associates elects to become a Subchapter S Corporation.

IN WITNESS WHEREOF, the undersigned incorporator has set his hand and seal this 7th day of August 1997.


HEDY NURAEF


NOTARY PUBLIC, STATE OF FLA.
MIAMI-DADE COUNTY

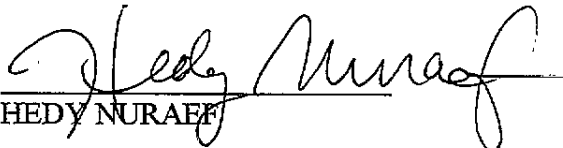


CARMEN M RODRIGUEZ
My Commission CC465975
Expires May. 22, 1999
Bonded by HAI
800-422-1555

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED**

In Compliance with Section 48.091, Florida Statutes, the following is submitted:

First: That Nuraef & Associates, Inc. is desiring to organize or qualify under the laws of the State of Florida, with its principal place of business in the City of Miami, Dade County, State of Florida, has named Hedy Nuraef, located at Seacoast Towers-South, 5101 Collins Avenue-#16F, Miami Beach, FL 33140, as its agent to accept service of process within Florida.


HEDY NURAEF

Incorporator

TITLE

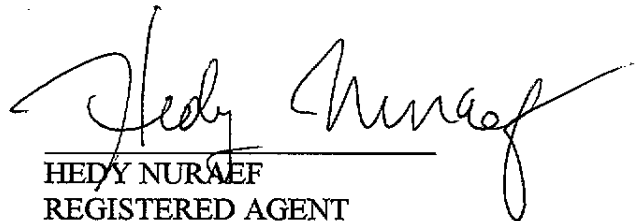
August 7, 1998

DATE

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for the above stated 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 the statutes relative to the proper and complete performance of my duties.

DATED this 7th day of August, 1998.


HEDY NURAEF
REGISTERED AGENT

FILED
98 AUG 10 AM 8:15
TALLAHASSEE, FLORIDA
SECRETARY OF STATE