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November 16, 1998

Corporate Records Bureau
409 E. Gaines Street
Tallahassee, FL 32399

100002690541--3
-11/18/98-01050-010
****157.50 *****78.75

RE: WALDEN & ASSOCIATES, C.P.A., P.A.
LINDA J. WALDEN, C.P.A., P.A.
ARTICLES OF INCORPORATION

Dear Sir or Madame:

Enclosed please find the originals and one (1) copy of each of the Articles of Incorporation for the above-referenced corporations. Also enclosed is a check in the amount of \$157.50 representing the filing fees and the certifications of same.

Thank you for your cooperation in this regard.

Very truly yours,


Elaine M. Gatsos

EMG:ecc
enclosure

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DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION
OF
WALDEN & ASSOCIATES, C.P.A., P.A.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract and legally authorized to practice the profession of Accounting in the State of Florida, hereby proceeds to form a profession corporation in accordance with the Florida Professional Service Corporation Act, and hereby adopts the following Articles of Incorporation for such corporation.

ARTICLE I. NAME

The name of the corporation shall be:

WALDEN & ASSOCIATES, C.P.A., P.A.

ARTICLE II. PURPOSE AND NATURE OF BUSINESS

The purpose of the Corporation and the nature of its business are as follows:

1. To render the practice of certified public accounting to the public, which shall consist of any and all work or duties within the scope of certified public accountants, such as making audits or accounts for and of individuals, proprietors, partnerships, government agencies or bodies or any other persons or organization; keeping, examining and inspecting financial books and accounts; devising, installing and giving direction for the management of accounting, financial, checking, correspondence, filing and other office systems, methods and forms; investigating fiduciaries and stewardships; compiling commercial and industrial

statistics, inventory, balance sheets, income, profit and loss, and operating statements; examining the accounts and physical and financial condition of any organization and reporting the same to those interested therein; and warranting the accuracy of the work done on services performed. this professional corporation shall exist and function in compliance with the "Florida Professional Service Corporation Act" (F.S.A. Chapter 621) and in order to properly prosecute the objects and purposes above set forth, the Corporation shall have full power and authority to purchase, lease and otherwise acquire, hold, mortgage, convey and otherwise dispose of all kinds of property, both real and personal, necessary for the rendering of accounting services.

2. to own property, enter into contracts and carry on any activity necessary or incidental to the accomplishment or furtherance of the purpose of this Corporation.

3. The services of this Corporation which consists of the practice of certified public accounting shall be carried out only through officers, employees and agents who are active members of the Florida State Board of Accounting in good standing and licensed in Florida to render the service of certified public accounting.

4. To do everything necessary, proper or convenient for the accomplishment of any of the purposes herein set forth, and to do every other act incidental thereto which is not forbidden by the laws of the State of Florida or by the provisions of these Articles of Incorporation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock of this corporation which it is authorized to have outstanding at any one time is 500 shares of common stock at \$1.00 par value. Such shares shall be of a single class of common stock. None of the shares of the Corporation may be issued to anyone other than an individual who is duly licensed to practice certified public accounting in the State of Florida and is an active member of the Florida State Board of Accounting in good standing.

ARTICLE IV. DURATION

The Corporation shall have perpetual existence.

ARTICLE V. ADDRESS AND AGENT

The street address of the principal and initial registered office of the Corporation is: 1499 West Palmetto Park Road, Suite 210, Boca Raton, Florida 33486, and the name of its initial registered agent is: ELAINE M. GATSOS, ESQUIRE. The Board of Directors may from time to time move the office to any other address in the State of Florida and change the registered agent.

ARTICLE VI. DIRECTORS

The Corporation shall be managed by a Board of Directors of at least one (1) Director. No person shall serve as a Director of the Corporation unless the person is duly licensed to practice certified public accounting and is an active member of the Florida State Board of Accounting in good standing. The Directors shall be elected by the shareholders of the Corporation. The name and street address of each person who is to serve as a member of the

initial Board of Directors is as follows:

Linda J. Walden
11849 Sunchase Court
Boca Raton, Florida 33498

ARTICLE VII. SUBSCRIBERS

The names and addresses of the subscribers, who are the incorporators of this Corporation, each of whom is duly licensed in the State of Florida to practice certified public accounting, are as follows:

Linda J. Walden
11849 Sunchase Court
Boca Raton, Florida 33498

ARTICLE VIII. RESTRAINT ON ALIENATION

No shareholder may sell or transfer his shares in the Corporation except to another individual who is eligible to be a shareholder of the Corporation under Florida law.

ARTICLE IX. DISQUALIFICATION

If any officer, shareholder, agent or employee of the Corporation who has been rendering professional service to the public for the Corporation becomes legally disqualified to render such professional services within Florida or accepts employment that places restrictions or limitations upon his or her continued rendering of such professional services, then the Corporation shall require him or her to comply with the Florida Professional Service Corporation Act, by severing all employment with and financial interests in the Corporation.

ARTICLE X. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 10th day of November 1998.

Elaine C. Charbonneau

Linda J. Walden
LINDA J. WALDEN

STATE OF FLORIDA)
) ss.
COUNTY OF PALM BEACH)

Before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared, LINDA J. WALDEN, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and she acknowledged before me that they executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid this 10th day of November, 1998.

Elaine C. Charbonneau
Notary Public

My Commission No.:

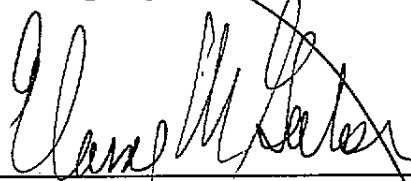
My Commission Expires:



Elaine C. Charbonneau
MY COMMISSION # CC776237 EXPIRES
September 17, 2002
BONDED THRU TROY FAIN INSURANCE, INC.

ACKNOWLEDGMENT OF REGISTERED AGENT

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



ELAINE M. GATSOS, ESQUIRE,
Registered Agent

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 18 PM 12:50