

BRUCE J. SCHAPIRO, CPA

Certified Public Accountant and Mediator

100000002433

January 4, 1999

Department of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

100002733381--3
-01/07/99--01066--013
*****78.75 *****78.75

Re: Bruce J. Schapiro, CPA, P.A.

Dear Sir or Madam:

Enclose please find an original and one (1) copy of the articles of incorporation for the above captioned corporation.

Enclosed is a check in the amount of \$ 78.75 for Filing Fees and Registered Agent Designation and one certified copy.

Thank you for your attention to this matter.

Very truly yours,

Bruce J. Schapiro
Bruce J. Schapiro, CPA

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 JAN -7 PM 4:25

Bruce J. Schapiro GAVE
AUTHORIZATION BY PHONE TO
CORRECT *Art. II*
DATE *1-8-99*
DOC. EXAM *Doris Brown*

4324 SW 70 Terrace...Davie, Florida 33314...Tel (954)423-3905...Fax (954)423-0882...e-mail schapiro@b@aol.com

Member: American Institute of CPAs and Florida Institute of CPAs

Florida Supreme Court Certified Mediator

ARTICLES OF INCORPORATION
OF
BRUCE J. SCHAPIRO, CPA, P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 JAN -7 PM 4:25

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

BRUCE J. SCHAPIRO, CPA, P.A.

The principal place of business and the mailing address of this corporation shall be:

4324 SW 70 Terrace, Davie, Florida 33314

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation. The specific purpose will be the practice of public accounting and mediation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having \$1.00 par value per share.

ARTICLE IV. INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Bruce J. Schapiro
4324 SW 70 Terrace
Davie, Florida 33314

ARTICLE V. TERM OF EXISTANCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The names and addresses of the initial members of the Board of Directors are:

Bruce J. Schapiro
Director

4324 SW 70 Terrace
Davie, Florida 33314

ARTICLE VII. OFFICERS

The name and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Bruce J. Schapiro, President

4324 SW 70 Terrace, Davie, FL 33314

Bruce J. Schapiro, Secretary/ Treasurer

4324 SW 70 Terrace, Davie, FL 33314

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Bruce J. Schapiro
4324 SW 70 Terrace
Davie, Florida 33314

The undersigned incorporator has executed these Articles of Incorporation this 4th day of January, 1999.


Bruce J. Schapiro

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 JAN -7 PM 4:25

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of sections 607.0501 or 617.0501 Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is:

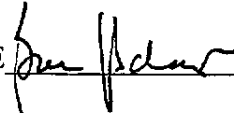
BRUCE J. SCHAPIRO, CPA, P.A.

2. The name and address of the registered agent and office is:

BRUCE J. SCHAPIRO
4324 SW 70 TERRACE
DAVIE, FLORIDA 33314

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SIGNATURE



DATE : JANUARY 4, 1999