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THE LAW OFFICE OF
JAMES B. LYON, P.A.
1881 UNIVERSITY DRIVE, SUITE 206
CORAL SPRINGS, FLORIDA 33071

FILED

99 JUN 14 PM 1:45

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
TELEPHONE (954) 752-3400
TELEFAX (954) 752-3411

JAMES B. LYON
ALSO ADMITTED TO OHIO BAR

June 11, 1999

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-06/14/99-01137-005
*****78.75 *****78.75

Florida Department of State
Division of Corporation
409 East Gaines Street
Tallahassee, FL 32399

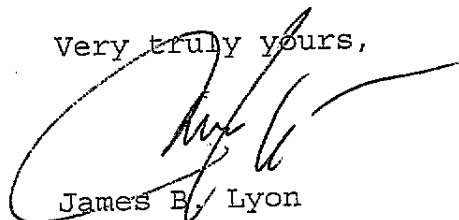
Re: Articles of Incorporation
Rabbinic Services, Inc.

Dear Sir or Madam:

Enclosed please find my check in the amount of \$78.75 for filing of the above referenced Articles of Incorporation. Please return a certified copy of the Articles to me in the enclosed envelope.

Thank you for your assistance.

Very truly yours,


James B. Lyon

JBL:gc
Enclosure
cc: Rabbi Paul Plotkin

PH 6/15/99

ARTICLES OF INCORPORATION
OF
RABBINIC SERVICES, INC.

FILED
99 JUN 14 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I - NAME

The name of this Corporation is RABBINIC SERVICES, INC.

ARTICLE II-PRINCIPAL OFFICE

The street address of the initial principal office and mailing address of this Corporation shall be: 7901 NW 20TH Street, Margate, Florida 33063.

ARTICLE III-PURPOSE

This Corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE IV-CAPITAL STOCK

This Corporation is authorized to issue one thousand (1,000) shares of one dollar (\$1.00) par value common stock which shall be designated as "Common Shares".

ARTICLE V-INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 7901 NW 20th Street, Margate, Florida 33063 and the name of the initial registered agent of this Corporation at that address is Paul Plotkin.

ARTICLE VI-INITIAL BOARD OF DIRECTORS

The Corporation shall initially have one (1) Director to hold office until the first annual meeting of the stockholders and his successors shall have been duly elected and qualified, or until his earlier resignation, removal from office or death. The number of Directors may be either increased or decreased from time to time in accordance with the By-laws of the Corporation. The name and address of the initial Director is:

Paul Plotkin, 7901 NW 20th Street, Margate, Florida 33063

ARTICLE VII-INCORPORATOR

The name and address of the Incorporator signing these Articles is: Paul Plotkin, 7901 NW 20th Street, Margate, Florida 33063

ARTICLE VIII-PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his or her pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE IX-INDEMNIFICATION


The Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE X-AMENDMENT

This Corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

In witness whereof, the undersigned Incorporator has executed these Articles of Incorporation on the date of signing.

Dated: June 11, 1999



Paul Plotkin, Incorporator

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

FILED
99 JUN 14 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

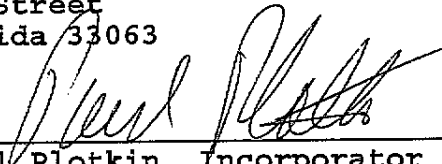
Pursuant to the provisions of section 617.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is:

RABBINIC SERVICES, INC.

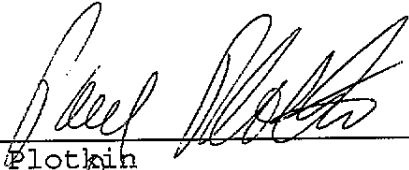
2. The name and address of the registered agent and office is:

Paul Plotkin
7901 NW 20th Street
Margate, Florida 33063


Paul Plotkin, Incorporator

Date: June 11, 1999

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.


Paul Plotkin

DATE: June 11 1999