

LAW OFFICES OF
ANDREW E. FARBER, P.A.

23123 STATE ROAD 7
SUITE 350-B
BOCA RATON, FLORIDA 33428

ANDREW E. FARBER

OF COUNSEL:
ELLIOT GREENE

TELEPHONE: (561) 451-1969
FAX: (561) 883-1962

P99000070650

July 29, 1999

Division of Corporations
P.O. Box 6327
Tallahassee, FL 32399

300002946898-6
-08/02/99-01029-003
*****70.00 *****70.00

Re: Funeral Related Services, Inc./General

Gentlemen:

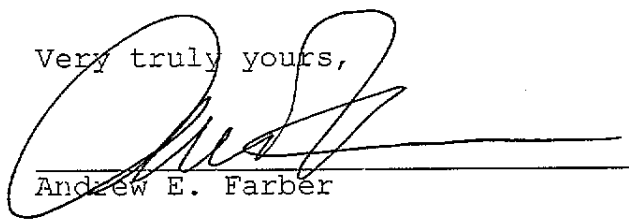
Enclosed please find:

- i) an original of Articles of Incorporation and one photocopy for the above referenced corporation;
- ii) a check for \$70.00 representing the filing fee and fee for registered agent designation.

Please file the enclosed Articles and return a stamped copy thereof to the undersigned at the address at the top of this letter.

Thank you for your assistance. If you have any questions, please do not hesitate to contact me.

Very truly yours,



Andrew E. Farber

AEF/kl

encls.

FILED
99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

F. CHESSER AUG 1 0 1999

ARTICLES OF INCORPORATION
OF
FUNERAL RELATED SERVICES, INC.

FILED
99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Article I - Name

The name of this corporation is Funeral Related Services, INC.

Article II - Commencement

The existence of this corporation shall commence with the filing of these Articles of Incorporation.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Capital Stock

This corporation is authorized to issue 10,000 shares of \$0.01 par value common stock.

Article V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 23123 State Road 7, Suite 350B, Boca Raton, Florida 33428 and the name and address of the initial registered agent is Andrew E. Farber, 23123 State Road 7, Suite 350B, Boca Raton, Florida 33428.

Article VI - Principal Office

The principal office and mailing address of this corporation shall be 23123 State Rd. 7, Suite 350-B, Boca Raton, Florida 33428.

Article VII - Initial Board of Directors

This corporation shall have two directors initially. The number of directors shall be established by the bylaws and may be either increased or diminished from time to time as provided in the bylaws. The name and address of the initial directors are:

Jan D. Speigelman 23123 State Rd. 7, Suite 350-B
Boca Raton, FL 33428

Robert Speigelman 23123 State Rd. 7, Suite 350-B
Boca Raton, FL 33428

Article VIII - Incorporator

The name and address of the person signing these Articles is:
Andrew E. Farber, Suite A, 23123 State Road 7, Suite 350B, Boca
Raton, Florida 33428.

Article IX - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors.

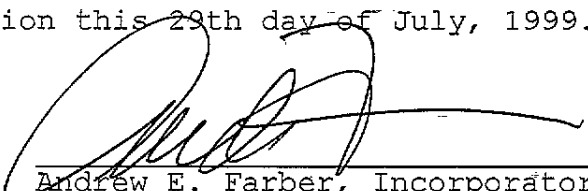
Article X - Indemnification

Subject to the qualifications contained in Section 607.0850, Florida Statutes, this corporation shall indemnify its officers and directors and former officers and directors against expenses (including attorney's fees), judgments, fines and amounts paid in settlement arising out of his or her services as an officer or director of the corporation.

Article XI - Amendment

The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 29th day of July, 1999.




Andrew E. Farber, Incorporator

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 -- FUNERAL RELATED SERVICES, INC. DESIRING TO ORGANIZE
OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS
PRINCIPAL PLACE OF BUSINESS LOCATED AT 23123 STATE Rd. 7, SUITE
350-B, IN THE CITY OF BOCA RATON, STATE OF FLORIDA, HAS NAMED
ANDREW E. FARBER, LOCATED AT 23123 STATE ROAD 7, SUITE 350-B, CITY
OF BOCA RATON, STATE OF FLORIDA, AS ITS AGENT TO ACCEPT SERVICE OF
PROCESS WITHIN FLORIDA.

SIGNATURE: 

Andrew E. Farber

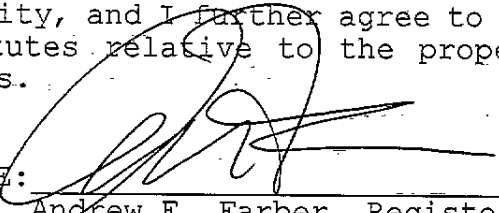
TITLE: INCORPORATOR

DATE: July 29, 1999.

99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

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 statutes relative to the proper and
complete performance of my duties.

SIGNATURE: 

Andrew E. Farber, Registered
Agent

DATE: July 29, 1999.

LAW OFFICES OF
ANDREW E. FARBER, P.A.

23123 STATE ROAD 7
SUITE 350-B
BOCA RATON, FLORIDA 33428

ANDREW E. FARBER

OF COUNSEL:
ELLIOT GREENE

TELEPHONE: (561) 451-1969
FAX: (561) 883-1962

P99000070650

July 29, 1999

Division of Corporations
P.O. Box 6327
Tallahassee, FL 32399

300002946898-6
-08/02/99-01029-003
*****70.00 *****70.00

Re: Funeral Related Services, Inc./General
Gentlemen:

FILED
99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

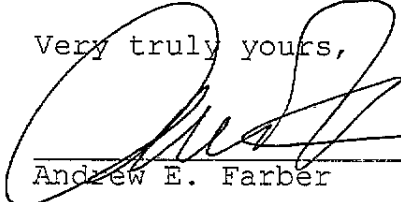
Enclosed please find:

- i) an original of Articles of Incorporation and one photocopy for the above referenced corporation;
- ii) a check for \$70.00 representing the filing fee and fee for registered agent designation.

Please file the enclosed Articles and return a stamped copy thereof to the undersigned at the address at the top of this letter.

Thank you for your assistance. If you have any questions, please do not hesitate to contact me.

Very truly yours,



Andrew E. Farber

AEF/kl

encls.

F. CHESLER AUG 1 0 1999

ARTICLES OF INCORPORATION
OF
FUNERAL RELATED SERVICES, INC.

FILED
99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Article I - Name

The name of this corporation is Funeral Related Services, Inc.

Article II - Commencement

The existence of this corporation shall commence with the filing of these Articles of Incorporation.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Capital Stock

This corporation is authorized to issue 10,000 shares of \$0.01 par value common stock.

Article V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 23123 State Road 7, Suite 350B, Boca Raton, Florida 33428 and the name and address of the initial registered agent is Andrew E. Farber, 23123 State Road 7, Suite 350B, Boca Raton, Florida 33428.

Article VI - Principal Office

The principal office and mailing address of this corporation shall be 23123 State Rd. 7, Suite 350-B, Boca Raton, Florida 33428.

Article VII - Initial Board of Directors

This corporation shall have two directors initially. The number of directors shall be established by the bylaws and may be either increased or diminished from time to time as provided in the bylaws. The name and address of the initial directors are:

Jan D. Speigelman 23123 State Rd. 7, Suite 350-B
Boca Raton, FL 33428

Robert Speigelman 23123 State Rd. 7, Suite 350-B
Boca Raton, FL 33428

Article VIII - Incorporator

The name and address of the person signing these Articles is:
Andrew E. Farber, Suite A, 23123 State Road 7, Suite 350B, Boca
Raton, Florida 33428.

Article IX - Bylaws

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors.

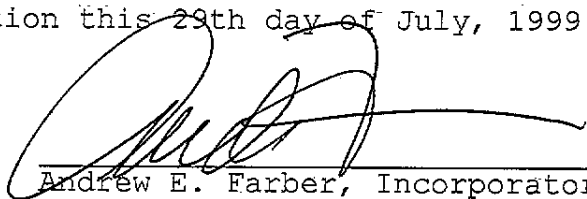
Article X - Indemnification

Subject to the qualifications contained in Section 607.0850, Florida Statutes, this corporation shall indemnify its officers and directors and former officers and directors against expenses (including attorney's fees), judgments, fines and amounts paid in settlement arising out of his or her services as an officer or director of the corporation.

Article XI - Amendment

The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 29th day of July, 1999.



Andrew E. Farber, Incorporator

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 -- FUNERAL RELATED SERVICES, INC. DESIRING TO ORGANIZE
OR QUALIFY UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS
PRINCIPAL PLACE OF BUSINESS LOCATED AT 23123 STATE Rd. 7, SUITE
350-B, IN THE CITY OF BOCA RATON, STATE OF FLORIDA, HAS NAMED
ANDREW E. FARBER, LOCATED AT 23123 STATE ROAD 7, SUITE 350-B, CITY
OF BOCA RATON, STATE OF FLORIDA, AS ITS AGENT TO ACCEPT SERVICE OF
PROCESS WITHIN FLORIDA.

SIGNATURE: 
Andrew E. Farber.

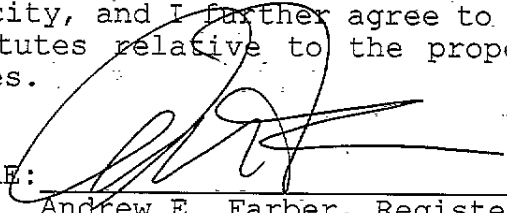
TITLE: INCORPORATOR

DATE: July 29, 1999.

99 AUG -2 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

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 statutes relative to the proper and
complete performance of my duties.

SIGNATURE: 
Andrew E. Farber, Registered
Agent

DATE: July 29, 1999.