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A Partnership of Professional Associations

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Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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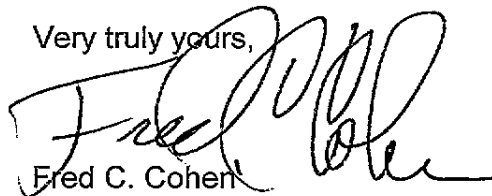
Re: Lieberman & Associates, Inc.

Dear Sir/Madam:

Enclosed please find an original and one copy of the Articles of Incorporation for Lieberman & Associates, Inc., along with a check in the amount of \$78.75 to cover the filing fees and the cost for a certified copy.

Please mail the certified copy to the undersigned at the letterhead address above.

Very truly yours,


Fred C. Cohen

FCC/cmf

99 AUG -2 AM 8:57
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
LIEBERMAN & ASSOCIATES, INC.

THE UNDERSIGNED, acting as incorporator of a corporation under the Florida Business Corporation Act, F.S. Chapter 607, adopts the following Articles of Incorporation for such corporation:

FILED
99 AUG -2 AM 8:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - Name and Address

The name of this Corporation is: LIEBERMAN & ASSOCIATES, INC., and the principal place of business and mailing address of this Corporation shall be 570 Ocean Drive, PH-N, Juno Beach, Florida 33408.

ARTICLE II - Commencement and Duration

This Corporation shall commence on the date of filing of these Articles and the duration of this Corporation is perpetual.

ARTICLE III - Purpose

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

ARTICLE IV - Stock

The aggregate number of share which this Corporation shall have authority to issue is 7,500 shares of common voting stock at \$1.00 par value per share. Fully-paid stock of this Corporation shall not be liable to any further call or assessment. The sum of the par value of all shares of capital stock of the Corporation that have been issued shall be the stated capital of the Corporation at any particular time. To the extent consideration in excess of the par value of such shares, if any, is received for such shares, such excess consideration shall constitute capital surplus.

ARTICLE V - Amendment

These Articles of Incorporation may be amended, altered, changed, or repealed by the affirmative vote of a majority of the stock issued and outstanding, at a Shareholders meeting called for that purpose.

ARTICLE VI - Shareholder Rights

Shareholders of the Corporation shall have pre-emptive rights to acquire their pro rata share of stock of the Corporation for all issues of any class of stock of the Corporation, no matter when authorized, and for whatever consideration is contemplated to be received by the Corporation, including but not limited to cash, other property, services, the acquisition of other corporations' shares or property through merger or the extinguishment of debts. Pre-emptive rights shall also apply to the reissuance of all redeemed or otherwise acquired shares, including the reissuance of treasury shares.

This Article VI pertaining to pre-emptive rights may not be amended or deleted without the unanimous vote of the Shareholders of each affected class, and no issuance of stock of the Corporation shall take place unless the price at which the stock is to be issued shall be approved by a majority of the Shareholders of the Corporation.

ARTICLE VII - Initial Office and Agent

The street address of this Corporation's initial registered office in Florida is 712 U.S. Highway One, North Palm Beach, Florida 33408, and the name of its initial registered agent at that address is FRED C. COHEN.

ARTICLE VIII - Incorporators

The names and address of the incorporators are:

<u>Name</u>	<u>Address</u>
FRED C. COHEN	712 U.S. Highway One #400 North Palm Beach, FL 33408

ARTICLE IX

Common Directors - Transactions Between Corporations

No contract or other transaction between this Corporation and one or more of its Directors or any other corporation, firm, association or entity in which one or more of its Directors are directors or officers or are financially interested, shall either be void or voidable because of such relationship or interest, if: (a) the fact such relationship or interest is disclosed or known to the Board of Directors or committee which authorizes, approves or ratifies the contractor transaction by vote or consent sufficient for the purpose without counting the votes or consents of such interested Director; or (b) the fact of such relationship or interest is disclosed or known to the Shareholders entitled to vote and they authorize, approve or ratify such contract or transaction

by vote or written consent; or (c) the contract is fair and reasonable to the Corporation.

Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or committee thereof which authorizes, approves or ratifies such contract or transaction.

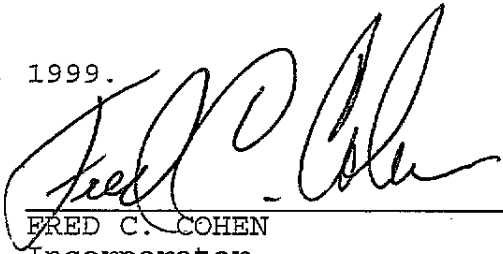
ARTICLE X - By-Laws

The By-Laws of the Corporation shall be initially adopted by the Board of Directors, and may be changed or repealed by the affirmative vote of a majority of the Shareholders at any meeting thereof.

ARTICLE XI - Indemnification

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

DATED this 29th day of July, 1999.


FRED C. COHEN
Incorporator

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

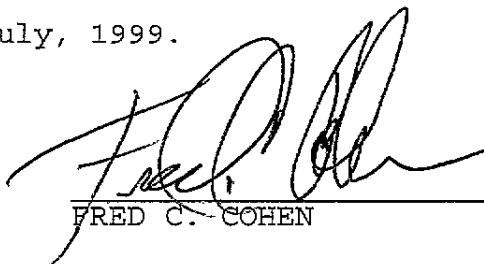
The following is submitted pursuant to 48.091(1) and 607.0501,
Florida Statutes:

LIEBERMAN & ASSOCIATES, INC., desiring to
organize under the laws of the State of
Florida, being in the County of Palm Beach at
570 Ocean Drive, PH-N, Juno Beach, Florida
33408, has named FRED C. COHEN located at
712 U.S. Highway One, North Palm Beach,
Florida 33408 as its initial Registered Agent
to accept service of process within this
State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above
stated Corporation, at the initial registered office of the
Corporation in this State, I hereby accept to act in this capacity
and agree to comply with the provisions of said statute relative to
keeping the registered office of the Corporation open from 10:00
a.m. to noon each day, except Saturdays, Sundays and legal
holidays, and to post therein a sign designating the name of the
Corporation and the name of its Registered Agent.

DATED this 29th day of July, 1999.



FRED C. COHEN

FILED
99 AUG -2 AM 8:51
SECRETARY OF STATE
TALLAHASSEE, FLORIDA