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ATTORNEY AT LAW
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NORTH MIAMI, FLORIDA 33181
TELEPHONE (305) 947-4044

October 29, 1999

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
THE CAPITOL
TALLAHASSEE, FLORIDA 32304

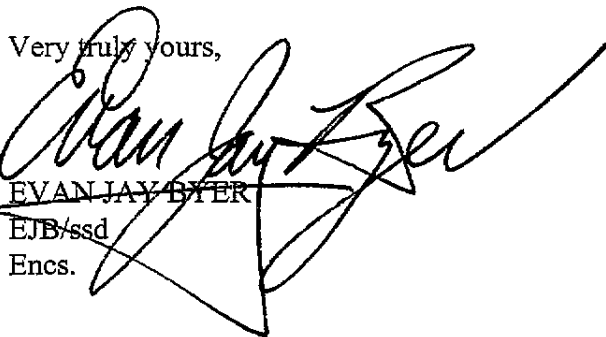
RE: Articles of Incorporation of DAVID M. KRUZEL, C.P.A., P.A.

Dear Sir or Madam:

Enclosed is an original plus copy of the Articles of Incorporation of DAVID M. KRUZEL, C.P.A., P.A., plus my check no. 2596 in the sum of \$70.00. Please return the copy stamped, along with the certificate, at your earliest convenience.

Thank you for your cooperation in this matter.

Very truly yours,


EVAN JAY BYER
EJB/ssd
Encs.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION OF DAVID M. KRUZEL, C.P.A., P.A.

The undersigned, a subscriber to these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation pursuant to the laws of the State of Florida.

ARTICLE I : The name of the corporation shall be : DAVID M. KRUZEL, C.P.A., P.A.

ARTICLE II : The corporation shall engage in any activity or business permitted under the laws of the State of Florida. **THE SPECIFIC NATURE OF THE BUSINESS IS TO PROVIDE ACCOUNTING SERVICES.**

ARTICLE III : The corporation shall be organized to have a maximum of 1000 shares of stock outstanding. The shares shall have a par value of \$1.00 (one dollar) per share.

ARTICLE IV : The name of the resident agent and address of the registered office and principal office are:
DAVID M. KRUZEL 8181 W. BROWARD BLVD. SUITE 350
PLANTATION, FLORIDA 33324

ARTICLE V : The corporation shall have one director. The number of directors may be increased from time to time by by-laws adopted by the shareholders.

ARTICLE VI : The amount of capital with which the corporation shall commence business shall be not less than five hundred dollars.

ARTICLE VII : The corporation shall exist perpetually.

ARTICLE VIII : The name and address of the first board of directors is:
DAVID M. KRUZEL 8181 W. BROWARD BLVD. SUITE 350
PLANTATION, FLORIDA, 33324

ARTICLE IX : The name and address of the subscriber to these Articles of Incorporation and the number of shares he/she has agreed to take is:
DAVID M. KRUZEL 8181 W. BROWARD BLVD. SUITE 350
PLANTATION, FLORIDA 33324 500 shares

ARTICLE X : These Articles of Incorporation may be amended in any manner provided by law.

SUBSCRIBER

STATE OF FLORIDA COUNTY OF BROWARD

BEFORE ME, the undersigned authority, personally appeared DAVID M. KRUZEL 8181 W. BROWARD BLVD., SUITE 350, PLANTATION, FLORIDA, 33324, who is/are personally known to me or who has/have produced as identification and did take an oath, and who executed the foregoing Articles of Incorporation for the purposes therein.

My commission expires:

9/7/01

NOTARY PUBLIC

Printed name: BOBETT P. JONES

DESIGNATION OF REGISTERED AGENT

DAVID M. KRUZEL, C.P.A., P.A., a corporation desiring to organize or qualify under the laws of the State of Florida with its principal place of business in the City of Plantation, State of Florida, has named DAVID M. KRUZEL, situate at 8181 W. BROWARD BOULEVARD, SUITE 350, PLANTATION, FLORIDA, 33324, as its agent to accept service of process.

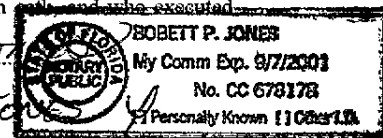
DAVID M. KRUZEL

CORPORATE OFFICER TITLE DATE

I agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties as Resident Agent.

DAVID M. KRUZEL

RESIDENT AGENT DATE



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TALLAHASSEE, FLORIDA