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STUART M. SLUTSKY, P.A.
STUART M. SLUTSKY, C.P.A., M.B.A
ATTORNEY AT LAW

November 15, 1999

Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

RE: Incorporation of WINKLER CONSULTING CORPORATION

Dear Sir/Madam:

800003045938--4
-11/16/99--01068--010
*****78.75 *****78.75

Enclosed please find the following:

1) Original and one (1) copy of the Articles of Incorporation of the above captioned corporation containing the Registered Agent Designation and Acceptance

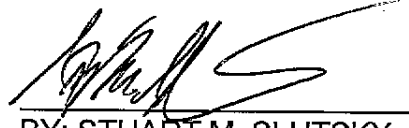
2) A check in the amount of \$78.75 made payable to your order, representing the following fees:

Filing Fee	\$35.00
Certificate Under Seal	\$8.75
Registered Agent Designation	\$35.00
Total Enclosed	\$78.75

Please return copies of the Certificate Under Seal and clocked in Articles of Incorporation once registered.

Thank you in advance for your immediate attention to this matter.

Very truly yours,
STUART M. SLUTSKY, P.A.



BY: STUART M. SLUTSKY, ESQ.

Enclosure

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1999 NOV 16 AM 11:39

FILED

A. Howell NOV 18 1999

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1999 NOV 16 AM 11:39

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
WINKLER CONSULTING CORPORATION

The undersigned incorporator (s), for the purposes of forming a Corporation under the Florida Business Corporations Act, hereby adopt (s) the following Articles of Incorporation:

ARTICLE I: NAME AND PRINCIPAL ADDRESS

The name of the corporation shall be **WINKLER CONSULTING CORPORATION**. The principal address of the corporation will be **750 Heritage Drive, Weston, Florida 33326**.

ARTICLE II: DURATION

This corporation shall have perpetual existence commencing on the date of the filing of these Articles with the Department of State.

ARTICLE III: PURPOSE

The corporation may transact any and all lawful business for which corporations may be incorporated under Florida law.

ARTICLE IV: SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is one thousand (1,000) shares at \$.01 par value.

ARTICLE V: REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is **2500 Weston Road, Suite 220, Weston, Florida 33331** and the name of the initial registered agent at that address is **STUART M. SLUTSKY**.

ARTICLE VI: INCORPORATORS

The name and address of each person signing these Articles is:

NAME

DAVID WINKLER


ADDRESS

**750 Heritage Drive
Weston, Florida 33326**

ARTICLE VII: INDEMNIFICATION

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 14 day of November, 1999.



DAVID WINKLER
Incorporator

**Certificate Designating Place of Business or Domicile for the
Service of Process within this State and Naming Agent upon
whom Process may be Served**

In compliance with Section 48.091, Florida Statutes, the following is
submitted:

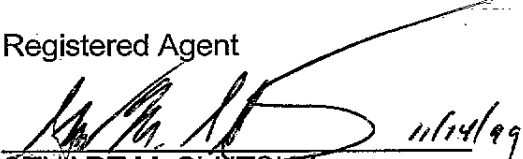
That **WINKLER CONSULTING CORPORATION**, desiring to organize under
the laws of the State of Florida, with its principal office, as indicated in the Articles of
Incorporation at 750 Heritage Drive, Weston, Florida 33326, has named **STUART
M. SLUTSKY**, located at **2500 Weston Road, Suite 220, Weston, Florida 33331**,
as its agent to accept service of process within this state.

ACKNOWLEDGEMENT:

I hereby certify that I am familiar with and accept the duties and
responsibilities as registered agent for said corporation.

Registered Agent

By:


STUART M. SLUTSKY

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA