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PRENTICE HALL
LEGAL & FINANCIAL SERVICES ACCOUNT NO. : 072100000032

REFERENCE : 193133 80821A

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : December 18, 1996

ORDER TIME : 10:35 AM

ORDER NO. : 193133-005

*EFFECTIVE DATE
12.17.96*

CUSTOMER NO: 80821A

CUSTOMER: Ms. Diane Arthur
HARRIS GUIDI ROSNER &
MORDECAI, P.A.
1837 Hendricks Avenue

700002082807--9
-12/18/96--01091--001
*****70.00 *****70.00

Jacksonville, FL 32207

DOMESTIC FILING

NAME: CALVIN K. STEPHENS,
C.P.A., P.A.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Susana Romagosa

EXAMINER'S INITIALS:

FILED
96 DEC 18 PM 4:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
96 DEC 18 PM 1:07
DIVISION OF CORPORATIONS

*KR
12.18.96*

EFFECTIVE DATE
12.17.96

ARTICLES OF INCORPORATION
OF
CALVIN K. STEPHENS, C.P.A., P.A.

FILED
95 DEC 18 PM 4:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned certified public accountant duly licensed to render professional services as such in the State of Florida, for the purpose of forming a professional service corporation under the laws of Florida, hereby adopts the following Articles of Incorporation:

Article I

Name

Section 1.1. Name. The name of the corporation is Calvin K. Stephens, C.P.A., P.A.

Article II

Duration

Section 2.1. Duration. This corporation shall exist perpetually. Corporate existence shall commence on the date these Articles of Incorporation are executed and acknowledged, except that if they are not filed by the Department of State of Florida within five business days after they are executed and acknowledged, corporate existence shall commence upon filing by the Department of State.

Article III

Purposes

Section 3.1. Purposes. The purpose for which this corporation is organized and the general nature of the business to be transacted by this corporation is to engage in every phase and aspect of the business of rendering to the public through the corporation's officers, employees and agents who are duly licensed or otherwise legally authorized under the laws of the State of Florida to practice public accounting the same professional services that a duly licensed certified public accountant under the laws of the State of Florida is authorized to render; provided, however, that nothing in these Articles of Incorporation shall be interpreted to prohibit this corporation from investing its funds in real estate, mortgages, stocks, bonds or any other type of investments, or from owning real and personal property necessary for the rendering of such professional services.

Article IV

Capital Stock

Section 4.1. (a) Authorized Capital. The maximum number of shares of capital stock which this corporation is authorized to have outstanding at any one time shall be as follows:

(i) One thousand (1,000) shares of voting common stock having a par value of \$1.00 per share.

(b) Voting Common Stock. The shares of voting common stock shall have the following characteristics:

(i) Except as otherwise specifically provided herein, the holders of shares of the voting common stock shall have all the rights and privileges granted generally to the holders of the common stock of a corporation by the laws of the State of Florida and shall have the right to vote on all matters coming before meetings of the stockholders of the Corporation or otherwise required by applicable law to be presented to the Corporation's shareholders for a vote.

(ii) The holders of shares of voting common stock shall be entitled to one vote on matters presented to shareholders for each share of such stock held.

(c) All Capital Stock. All of the shares of the Corporation's voting common stock shall have the following characteristics:

(i) No holder of any share of the voting common stock of the Corporation shall have any preemptive or preferential rights of subscription to any shares of stock of the Corporation of any kind, class or series, whether now or hereafter authorized, or to any obligations convertible into stock of the Corporation, issued or sold.

(ii) The Board of Directors shall have no right to call for redemption any portion of the voting common stock of the Corporation except in pursuance of a plan of complete liquidation; however, the Board of Directors may receive and accept offers to the Corporation by holders of voting common stock for redemption at such values and upon such terms and conditions as the Board of Directors and such offering shareholders shall mutually determine. In the event the Board of Directors shall agree with a shareholder to redeem any shares of voting stock of the Corporation, no other holder of shares of such stock not so redeemed shall have any right to demand that any of his shares of such stock also be redeemed.

(iii) Upon any complete liquidation of the Corporation each holder of voting common stock shall be entitled to the distribution to said holder of the holder's allocable share of the assets of the Corporation remaining after the satisfaction of all liabilities of the Corporation.

Section 4.2. Restrictions on Transfer of Stock. The shareholders may, through a bylaw provision or by shareholders' agreement recorded in the minute book, impose such restrictions on the sale, transfer or encumbrance of the stock of this corporation as they may see fit.

Section 4.3. Approval of Shareholders Required for Merger. The approval of a majority of the shareholders of this corporation to any plan or merger or consolidation shall be required in every case, whether or not such approval is required by law.

Section 4.4. Limitation on Issuance. None of the shares of capital stock of this corporation may be issued to anyone other than an individual duly licensed or otherwise legally authorized to practice public accounting in the State of Florida.

ARTICLE V

Principal and Initial Registered Office and Initial Resident Agent

Section 5.1. Office Address. The street address of the principal and initial registered office of this corporation and its mailing address is 1514 Nira Street, Jacksonville, Florida 32207.

Section 5.2. Resident Agent. The name of the initial resident agent of this corporation at the address set forth in Section 5.1 is Calvin K. Stephens, C.P.A.

Article VI

Directors

Section 6.1. Number. This corporation shall have one (1) director initially. The number of directors may be increased or diminished from time to time by the bylaws, but shall never be less than one.

Section 6.2. Initial Directors. The name of the member of the first board of directors of the corporation is: Calvin K. Stephens. The common mailing address is 1514 Nira Street, Jacksonville, Florida 32207.

Section 6.3. Compensation. The board of directors is hereby

specifically authorized to make provision for reasonable compensation to its members for their services as directors, and to fix the basis and conditions upon which such compensation shall be paid. Any director of the corporation may also serve the corporation in any other capacity and receive compensation therefore in any form.

Section 6.4. Indemnification. The board of directors is hereby specifically authorized to make provision for indemnification of directors, officers, employees and agents to the full extent permitted by law.

Article VII

Bylaws

Section 7.1. Bylaws. The initial bylaws of this corporation shall be adopted by the directors. Bylaws shall be adopted, altered, amended or repealed from time to time by either the shareholders or the board of directors, but the board of directors shall not alter, amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that such bylaw is not subject to amendment or repeal by the directors.

Article VIII

Incorporator

Section 8.1. Name and Address. The name and address of the incorporator of this corporation is: Calvin K. Stephens, 1514 Nira Street, Jacksonville, Florida 32207.

Article IX

Amendment

Section 9.1. Amendment. This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the incorporator has executed these Articles this 17 day of December, 1996.

[Handwritten signature]

STATE OF FLORIDA §
 §
COUNTY OF DUVAL §

The foregoing instrument was acknowledged before me this 17th day of December, 1996, by Calvin K. Stephens, who is personally known to me or who has produced Florida driver license #S35-11-52-302 as identification and who did take an oath.

[Handwritten signature: Diane Arthur]

NOTARY PUBLIC, State of Florida

DIANE ARTHUR
(Type or Print Name)



DIANE ARTHUR
MY COMMISSION # CC343633 EXPIRES
January 23, 1998
BONDED THROUGH TROY FAIR INSURANCE, INC.

My commission expires:

Personally Known or Produced Identification X
Type of Identification Produced #S35-11-52-302
Florida driver license

**CERTIFICATE DESIGNATING REGISTERED OFFICE
AND REGISTERED AGENT
FOR THE SERVICE OF PROCESS WITHIN FLORIDA**

In compliance with Florida Statutes §§48.091 and 607.0501, the following is submitted:

Calvin K. Stephens, C.P.A., P.A., desiring to organize or qualify under the laws of the State of Florida, hereby designates Calvin K. Stephens, C.P.A. as its registered agent to accept service of process within the State of Florida and the address of its registered office shall be 1514 Nira Street, Jacksonville, Florida 32207.

CALVIN K. STEPHENS, C.P.A., P.A.

By: 

Dated: 12-17-96

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 state that I am familiar with and accept the obligations provided for in Florida Statutes §607.0505 and other relative to the proper and complete performance of my duties.


Dated: 12-17-96

FILED
96 DEC 18 PM 4:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA