

# *J & M Tax Service, Inc.*

Prompt - Personal - Professional  
2263 NW Boca Raton Blvd. Suite 205 Boca Raton, FL 33431  
(561) 750-8299 FAX (561) 750-8330

# P98000086087

October 1, 1998

Department of State  
Division of Corporations  
409 Gaines Street  
Tallahassee, Florida 32399

000002656070--6

-10/05/98--01142--004

\*\*\*\*122.50 \*\*\*\*\*78.75

Dear Sirs:

Enclosed is the Articles of Incorporation for IRIS COHEN, P.A.  
along with our check for \$122.50.

The corporate name shall read IRIS COHEN, P.A.

Please process promptly and return to our office.

Thank you for your assistance.

Sincerely,

J & M TAX SERVICE, INC.

James G. Mullin, V.P.

FILED  
98 OCT -5 PM 3:32  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

T. SMITH OCT 07 1998

ARTICLES OF INCORPORATION  
OF  
IRIS COHEN, P.A.

The undersigned, for the purpose of forming a corporation under the Florida Professional Service Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I  
NAME

The name of this corporation is IRIS COHEN, P.A.

ARTICLE II  
PURPOSE

This corporation is organized for the purpose of providing real estate sales and services, and all other related activities as permitted under the laws of the State of Florida and the United States of America.

ARTICLE III  
CAPITAL STOCK

This corporation is authorized to issue One Thousand (1,000) shares of \$1.00 par value common stock.

ARTICLE IV  
TERMS OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE V  
OFFICERS DIRECTORS

The business and affairs of this corporation shall be managed and shall be under the direction of the officers and directors of this corporation. The officers and directors may take action by written consent without a meeting as provided by law and may participate in meetings by means of conference as provided by law.

The name of the initial officer and director of this corporation is:

Iris Cohen 1010 Rhodes Villa Lane, Delray Beach, Fl 33483

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**ARTICLE VI  
BY-LAWS**

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors of this corporation.

**ARTICLE VII  
INITIAL REGISTERED AGENT**

The name of the initial Registered Agent of this corporation is James G. Mullin, 2263 N.W. Boca Raton Blvd., #205, Boca Raton, Florida 33431.

**ARTICLE VIII  
INDEMNIFICATION**

This corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

**ARTICLE IX  
CORPORATE ADDRESS**

The initial address in the State of principal office of the corporation shall be:

1010 Rhodes Villa Lane, Delray Beach, Fl 33483

The Board of Directors may from time to time move the principal office to any other address in the State of Florida.

**ARTICLE X  
AMENDMENT**

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

**ARTICLE XI  
SUB-CHAPTER S CORPORATION**

This corporation may elect to be treated as a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII  
INCORPORATOR

The names and addresses of the persons signing these Articles of Incorporation are:

Iris Cohen 1010 Rhodes Villa Lane, Delray Beach, Fl 33483.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 1 day of OCT., 1998.

Iris Cohen Cisneros

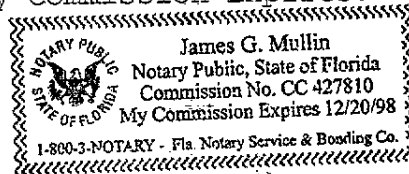
STATE OF FLORIDA )  
COUNTY OF PALM BEACH)

BEFORE ME, a Notary Public authorized to take acknowledgments, in the State and County aforesaid, personally appeared Iris Cohen, personally known to me and known by me to be the persons who executed the foregoing Articles of Incorporation, and she acknowledged before me that she executed same for the purposes therein expressed.

IN WITNESS HEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid this 01 of OCT., 1998.

James G. Mullin  
Notary Public, State of Florida  
at Large

My Commission Expires:



CERTIFICATE DESIGNATING  
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating office/registered agent, in the State of Florida.

1. The name of the Corporation is: IRIS COHEN, P.A.
2. The name and address of the registered agent and office is:  
JAMES G. MULLIN, 2263 NW Boca Raton Blvd., #205, Boca Raton, FL 33431.

SIGNATURE

*Irish Cohen Cisneros*  
(Corporate Officer)

TITLE:

*Pres*

DATE:

*10/1/98*

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEARBY 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, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE:

*J. Mullin*  
(Registered Agent)

DATE:

*10/1/98*

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98 OCT -5 PM 3:32  
SECRETARY OF STATE  
TALLAHASSEE, FL 00000