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Florida Department of State  
Division of Corporations  
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To: Division of Corporations  
Fax Number : (850)922-4001

From: Account Name : FILINGS, INC.  
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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FLORIDA PROFIT CORPORATION OR P.A.

STUART A. LIPSON, CPA, JD, CHARTERED

Certificate of Status	0
Certified Copy	0
Page Count	<del>04</del> 05
Estimated Charge	\$70.00

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ARTICLES OF INCORPORATION  
OF  
STUART A. LIPSON, CPA, JD, CHARTERED

THE UNDERSIGNED, Stuart A. Lipson executed the following document as incorporator of the above named corporation, a corporation organized under the laws of the State of Florida, and all rights, duties and obligations of the undersigned as incorporator, and those of the corporation, are to be determined in accordance with the laws of the State of Florida.

ARTICLE I - NAME AND MAILING ADDRESS

- a. The name of this corporation shall be: **STUART A. LIPSON, CPA, JD, CHARTERED**
- b. The mailing address of this corporation shall be at:

16900 N.E. 19TH AVENUE  
N. Miami Beach, FL 33162

c. This corporation may have such other places of business in the State of Florida as the nature and progress of the business of the corporation shall, from time to time, render necessary and/or desirable. The Board of Directors may, from time to time, move the principal office to any other address or place in Florida. Said corporation shall have the power to conduct its business outside the State of Florida, or in any and all of the several States and Territories of the United States, including the District of Columbia, and any and all foreign countries and may have one or more offices in any of said places.

ARTICLE II - EXISTENCE

This corporation shall commence existence upon:

The filing of these Articles of Incorporation by the Department of State, State of Florida, and shall have perpetual existence.

ARTICLE III - PURPOSE

This corporation is organized for the following purposes:

Stuart A. Lipson, Esq.  
Fla. Bar No. 885770  
13899 Biscayne Blvd. #404  
Miami, FL 33181  
(305) 947-3000

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(a) To engage in and carry on the practice of accounting as a professional corporation and to own and operate an accounting clinic for the purposes of providing accounting services.

(b) To engage in every aspect and phase of the business of rendering accounting and tax services to the general public and to do all things in connection therewith that are customarily done by licensed Certified Public Accountants under the laws of the State of Florida and in accordance with Chapter 621, Florida Statutes, "The Professional Service Corporation Act". Provided, however, that such professional services shall be rendered only through officers, employees and agents who are duly licensed under the laws of the State of Florida to practice said profession therein.

(c) To invest the funds of the corporation in real estate, mortgages, stocks, bonds, or any other type of investment and to own, lease, mortgage, and otherwise encumber real and personal property.

(d) To do all and everything necessary and proper for the accomplishment of any of the purposes or the attainment of any of the objects or the furtherance of any of the purposes enumerated in these Articles of Incorporation, or any amendment thereof, necessary or incidental to the accomplishment of the purpose or the attainment of the objects of this corporation organized under Chapter 621 Florida Statutes may now or hereafter lawfully do.

#### ARTICLE IV - CAPITAL STOCK

a. The aggregate number of shares which this corporation shall have authority to issue is the total sum of 1,000,000 shares, having an individual par value of \$.01 per share.

b. The capital stock may be paid for in property, labor, services or cash.

c. Unless otherwise stated in these articles, or in an amendment to these articles, there shall be only one (1) class of stock of this corporation.

d. None of the shares of stock of this corporation may be issued to anyone other than to an individual duly licensed to practice medicine. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person authority the voting power of any or all of her shares. No shareholder of this corporation may sell or transfer his/her shares in this corporation except to another individual who is eligible to be a shareholder of this corporation.

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ARTICLE V - INITIAL CAPITAL

The amount of capital with which this corporation will begin business shall not be less than \$1,000.00.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office and the name of the initial Registered Agent of this corporation shall be:

Registered Office: 16900 N.E. 19TH Avenue  
N. Miami Beach, FL 33162

Registered Agent: Stuart A. Lipson

ARTICLE VII - INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of member or members. The number of directors may be increased or decreased from time to time by vote of the stockholders, but in no case shall the number of directors be less than one. The names and address of the directors constituting the initial Board of Directors is/are:

NAME: Stuart A. Lipson, Esq.

ADDRESS: 16900 N.E. 19TH Avenue  
N. Miami Beach, FL 33162

ARTICLE VIII - INCORPORATOR

The name and address of the incorporator executing these Articles of Incorporation is:

NAME: Stuart A. Lipson  
ADDRESS: 16900 N.E. 19TH Avenue  
N. Miami Beach, FL 33162

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any present or former officer or director, or person exercising powers and duties of a director, to the full extent of the law now or hereafter permitted. This includes indemnification of officers and directors in the event of malpractice proceedings.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 30th day of June, 1999.

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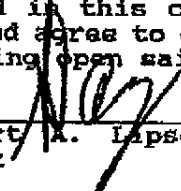
**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE  
FOR THE SERVICE OF PROCESS WITHIN THIS STATE,  
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.**

In pursuance of Chapter 607.34, Florida Statutes, the following is submitted, in compliance with said Act:

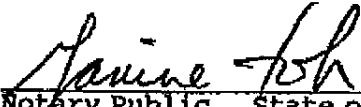
First, that STUART A. LIPSON, CPA, JD, CHARTERED, desiring to organize under the laws of the State of Florida, with its principal office, as indicated in the Articles of Incorporation at City of N. Miami Beach, Miami-Dade County, State of Florida, has named Stuart A. Lipson, located at 16900 N.E. 19TH Avenue, N. Miami Beach, Florida 33162 as its agent to accept service of process within this state.

**ACKNOWLEDGEMENT:**

Having been named to accept service of process for the above stated corporation, at place designated in this certificate. I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

  
Stuart A. Lipson, Registered Agent

THE FOREGOING INSTRUMENT was acknowledged before me this 30th day of June, 1999, by Stuart A. Lipson who is personally known to me or who has produced Fl. Drivers License as identification and who did take an oath.

  
Notary Public, State of Florida  
NAME: STUART A. LIPSON  
ADDRESS  
SUITE  
Commission No.:  
My commission expires:



SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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