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November 9, 1999

Florida Department of State
Division of Corporations
P O Box 6327
Tallahassee, FL 32301

RE: Richard F. Gallagher, P.A.

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*****82.75 *****82.75

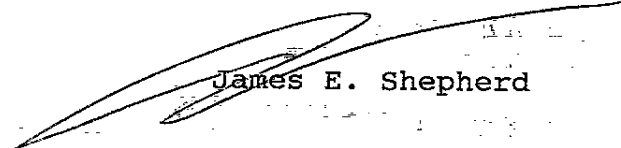
Dear Sir/Madam:

Enclosed please find the original and one copy of the Articles of Incorporation for the above referenced business. Also enclosed is my check in the amount of \$82.75 representing:

Filing Fees (first 8 pages)	\$35.00
Filing Fees (\$1.00 per page over 8 pages)	\$ 4.00
Registered Agent Designation	\$35.00
Certified copy of Articles of Incorporation	\$ 8.75

Please return a certified copy of the Articles of Incorporation to me at your earliest convenience.

Sincerely yours,


James E. Shepherd

JES/jam

Enclosure

FILED
99 NOV 15 PM 2:34
SECRETARY OF STATE
TALLAHASSEE FLORIDA

Judy
GAVE
AUTHORIZATION BY PHONE TO
CORRECT ART TX and address for Incorporator.
DATE 11/17 Correct address on RA
DOC. EXAM SHR Desig. Page.

S. Thompson NOV 17 1999

ARTICLES OF INCORPORATION
OF
RICHARD F. GALLAGHER, P.A.

FILED
99 NOV 15 PM 2:34
SECRETARY OF STATE
TALLAHASSEE FLORIDA

KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, do hereby certify that the undersigned is forming a professional service corporation by virtue of the Florida Statutes for the transaction of business with and under the following charter:

ARTICLE I

The name of the Corporation shall be: RICHARD F. GALLAGHER, P.A.

ARTICLE II

The general nature of the business to be transacted by this corporation shall be:

1. The rendering of professional services by certified public accountants, including all services authorized to be proper services to be rendered to clients by certified public accountants

2. All shareholders of this professional corporation shall consist only of other professional corporations, professional limited liability companies, or individuals who themselves are duly licensed or otherwise legally authorized to render the same professional service as the corporation.

3. This corporation does not intend to render, and shall not render, professional services except through its members, officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services within this state. This shall not prohibit or limit the right of the corporation to

utilize the services of accountants, bookkeepers, actuaries, clerks, secretaries, technicians or other assistants to perform such duties as they are licensed and/or trained to perform in aid of and in furtherance of the professional services rendered by the corporation.

4. That nothing contained herein shall be interpreted to require that the right of an individual to be a shareholder of this corporation is dependant upon the existence of an employment relationship between him or her and such corporation, or his or her participation in any capacity in the production of the income of such corporation, or in the performance of the services rendered by such corporation.

5. The corporation may use and apply its surplus earnings or accumulated profits authorized by law to be reserved, to the purchase or acquisition of property, and to the purchase or acquisition of its own capital stock from time to time, and to such extent and in such manner, and upon such terms as its Board of Directors shall determine, and to hold the same in its treasury to be thereafter sold, issued, or disposed of when and in such manner as the Board of Directors may deem expedient; and neither such property nor the capital stock taken in payment or satisfaction of any debt due to the corporation shall be regarded as profits for the purpose of declaration or payment of dividends, unless otherwise determined by a majority of the Board of Directors, or by a majority of the stockholders.

6. The corporation may acquire by purchase, subscription, or

otherwise, and hold or dispose of stocks, bonds, coupons, mortgages, deeds of trust, debentures, securities, obligations, notes and other evidences of indebtedness of any corporation, stock company, or association now or hereafter existing, and whether created or under the laws of the State of Florida, or otherwise; and pay for any of the same in cash, in property of any kind, in service, or by undertaking the whole or any part of the liabilities of the transferor; and to acquire and hold the same for investment; or otherwise to acquire and use, and to sell, assign, transfer, mortgage, pledge, exchange, distribute or otherwise dispose of the whole or any part of the same; and to aid in any manner any corporation, stock company or association whose stock, bonds, or other obligations are held or are in any manner guaranteed by the company, and to do any other acts or things for the preservation, protection or improvement or enhancement of the value of any such stocks, bonds or other obligation, to exercise all the rights, powers and privileges of ownership thereof, and to exercise all voting power thereon, with power to designate some person for that purpose from time to time to the same extent as a natural person or persons might or could do.

7. The corporation may enter into, make and perform contracts of every kind for any lawful purpose with any person, firm, association, corporation, municipality, body politic, country, territory, state, government or colony dependency thereof.

8. The corporation may acquire the good will, rights and property, and the whole or any part of the assets, tangible or

intangible, and to undertake or in any way assume the liabilities of any person, firm, professional corporation or limited liability company or association; to pay for the said good will, rights, property and assets in cash, in property of any kind, in the stock of this corporation, in bonds, or otherwise, or by undertaking the whole or any part of the property so purchased; to conduct in any lawful manner the whole or any part of any business so acquired; and to exercise all the powers necessary or convenient in or about the conduct and management of such business.

9. The corporation may, in the purchase or acquisition of property, business rights or franchises, or for additional working capital, or for any other object in or about its business affairs, and without limit as to amount, to incur debts, and to raise, borrow and secure the payment of money in the lawful manner, including the issue and sale or other disposition of bonds, warrants, debentures, obligations, negotiable and transferable instruments and evidences of indebtedness of all kinds, whether secured by mortgage, pledge, deed or trust, or otherwise.

10. The corporation may conduct its business or any part or parts thereof in the United States of America, or any of them, in the territories and the District of Columbia, and in any and all dependencies, colonies or possessions of the United States of America, and in foreign countries or jurisdictions without restrictions as to place; and to have one or more offices or agencies and keep such books of the company outside the State of Florida as are not required by law to be kept within the state.

11. The corporation may do all and everything necessary and proper for the accomplishment of the objects enumerated in this Certificate of Incorporation or any amendments thereto, or necessary or incidental to the protection and benefit of this corporation and, in general, to carry on any lawful business necessary or incidental to the attainment of the objects of this corporation, whether or not such business is similar to the nature of the objects set forth to the same extent as a natural person might or could do.

12. None of the objects and powers herein above specified and clauses and paragraphs contained in this Article shall be in any way limited or restricted by reference to or inference from the terms of any other objects, powers, clauses or paragraphs of this Article or any other Article in this certificate, but the objects and powers specified in each of the paragraphs and clauses in this Article shall be regarded as independent objects and powers, and it is expressly provided that the foregoing enumeration of specific powers shall not be held to restrict or limit in any manner the powers of this corporation as may be provided by law or otherwise.

ARTICLE III

The maximum number of shares of stock which may be issued by this corporation is FIVE THOUSAND (5,000) shares of common stock, par value of ONE DOLLAR (\$1.00) per share.

ARTICLE IV

The amount of capital with which the corporation shall commence business is FIVE HUNDRED DOLLARS (\$500.00).

ARTICLE V

The corporation shall have perpetual existence, unless sooner dissolved according to law.

ARTICLE VI

The principal office of this corporation shall be located at: 200 East Robinson Street, Suite 1120, Orlando, Florida 32801.

ARTICLE VII

The business of the corporation shall be conducted and managed by a Board of Directors, consisting of not less than one (1) member, as fixed from time to time by the by-laws of the corporation. The Board of Directors shall be elected by the stockholders, but it shall not be necessary that such Directors be stockholders of the corporation.

The names and post office addresses of the First Board of Directors of this corporation who shall hold office until their successors are elected and qualified shall be: Richard F. Gallagher at 410 Spring Valley Lane, Altamonte Springs, FL 32714.

ARTICLE VIII

The officers of the corporation shall be elected by the Board of Directors of the corporation at a meeting to be held immediately following each annual meeting of the stockholders. New offices may be created, and appointment may be made therefor, and any office that may become vacant may be filled by the Board of Directors of the corporation at any regular meeting or any special meeting called for the purpose. The duties of the officers of the corporation shall be prescribed by the by-laws. The officers who

shall serve during the first year of existence of the corporation or until their successors are elected and have qualified, as follows:

PRESIDENT: Richard F. Gallagher

ARTICLE IX

The name and address of the subscriber to the capital stock of the corporation, and the number of shares which he agrees to take are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>NO. OF SHARES</u>	<u>VALUE</u>
Richard F. Gallagher		500	\$1.00
410 Spring Valley Lane,	Altamonte Springs, FL 32714		

ARTICLE X

In furtherance and not in limitation of the powers conferred by statute, the corporation shall have and may exercise the following powers:

1. The corporation shall not issues any of its capital stock to anyone other than a professional corporation, a professional limited liability company, or an individual duly licensed or otherwise legally authorized to be a certified public accountant within the State of Florida. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with authority to exercise the voting power of any or all of that person's stock.

2. If any member, officer, shareholder, agent, or employee of this corporation, who has been rendering professional services to the public, becomes legally disqualified to render such professional services within this State or accepts employment that,

pursuant to existing law, places restrictions or limitations upon that person's continued rendering of such professional services, that person shall sever all employment with and financial interest in this corporation forthwith.

3. No shareholder of this corporation may sell or transfer his or her shares in such corporation except to another professional corporation, professional limited liability company, or individual eligible to be a shareholder in this corporation.

4. The corporation shall have the power, if the by-laws so provide, and hold meetings, both of stockholders and Directors, either within or without the State of Florida, at such places as may from time to time be designated by the Board of Directors.

5. Meetings of the Directors or stockholders may be held upon such notice thereof as may be set forth in the by-laws of the corporation, subject to any statutory restrictions relative thereto, but any requirements as to notice of such meetings that may be set forth in the by-laws of the corporation shall not prevent and nothing herein shall be construed as preventing any stockholder or Director from waiving notice of any meeting in such manner as may be provided or permitted by the statutes of the State of Florida, and also by the by-laws of this corporation consistent therewith.

6. The number of Directors of this corporation shall be fixed from time to time by the by-laws, subject to any limitation thereto. Any vacancy in the Board of Directors, caused by an increase in the number of Directors, or by death, resignation, or

other cause, may be filled by the Directors in office, by the affirmative vote of a majority thereof, and the person so chosen to fill any such vacancy shall hold office until the next annual meeting of the stockholders, and until his successor shall have been elected and shall have qualified.

7. The corporation in its by-laws may confer upon the Directors powers additional to the foregoing and to the powers and authorities expressly conferred upon them by statute.

8. It shall not be necessary for any officer of the corporation, other than the President, to be a Director or for any officer to be a stockholder.

9. The annual meeting of the stockholders shall be held on such day as may be fixed by the by-laws of the corporation and the date of such meeting may be changed from time to time as the by-laws may provide; and the manner of calling meetings of stockholders and Directors shall be fixed by the by-laws.

10. The corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred on stockholders herein are granted subject to this reservation.

ARTICLE XI

Each Director and officer, in consideration of his services, shall be indemnified, whether then in office or not, for the reasonable costs and expenses incurred by him in connection with the defense of, or for advice concerning, any claim asserted or

proceeding brought against him by reason of his being or having been an officer of the corporation or Director of the corporation, whether or not wholly owned or by reason of any act or omission to act as such Director or officer, provided that he shall not have been derelict in the performance of his duty as to the matter or matters in respect of which claim is asserted or proceeding brought. The foregoing right of indemnification shall not be exclusive of any other rights to which any Director or officer may be entitled as a matter of law.

ARTICLE XII

No contract or other transaction between the corporation and any other firm or corporation shall be affected or invalidated by reason of the fact that any one or more of the Directors or officers of this corporation is or are interested in, or is a member, stockholder, Director or officer, or are members, stockholders, Directors or officers of such other firm or corporation; and any Director or officer or officers, individually or jointly, may be party or parties to, or may be interested in, any contract or transaction of this corporation or in which this corporation is interest, and no contract, act or transaction of this corporation shall be affected or invalidated by reason of the fact that any Director or Directors or officer or officers of this corporation is a party or are parties to, or are interested in such contract, act or association or corporation, and each and every person who may become a Director of officer of this corporation is hereby relieved from any liability that might otherwise exist from

contracting with this corporation for the benefit of himself or any other firm, association or corporation in which he may be in any way interested.

IN WITNESS WHEREOF, the undersigned, being the original subscriber to the capital stock of RICHARD F. GALLAGHER, P.A., as herein set forth, does hereby make and file this Certificate, hereby declaring and certifying that the facts herein stated are true and correct and does hereby agree to take the number of shares of stock herein above set forth, and accordingly has hereunto set his hand and seal in the County of Seminole, this 10th day of November 1999.


Richard F. Gallagher

I HEREBY CERTIFY that on this day, before me, the undersigned authority, duly authorized under the laws of the State of Florida to administer oaths and take acknowledgments, personally appeared Richard F. Gallagher, who is personally known to me or who has produced Florida Drivers License as identification and who did take an oath and that he signed the above and foregoing Articles of Incorporation and does acknowledge that he made and subscribed the above and foregoing Articles of Incorporation for the uses and purposes therein expressed and that the facts therein stated are truly set forth.


Notary Public
My Commission Expires:

STATE OF FLORIDA
DEPARTMENT OF STATE

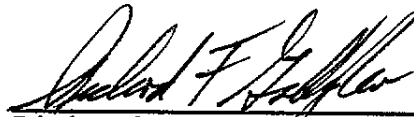
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SECRETARY OF STATE
TALLAHASSEE FLORIDA

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

The following is submitted, in compliance with Chapter 48.091, Florida Statutes:

RICHARD F. GALLAGHER, P.A., a personal service corporation organized under the laws of the State of Florida, with its principal office located at 200 East Robinson Street, Suite 1120, Orlando, FL 32801, has named Richard F. Gallagher, located at 410 Spring Valley Lane Altamonte Springs, Florida 32714, as its agent to accept service of process within this State.

I HEREBY AGREE, as Resident Agent, to accept Service of Process; to keep office open during prescribed hours; to post my name (and any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in office as required by law.


Richard F. Gallagher