

P96000040434

LAW OFFICE OF
BRUCE JAY TOLAND
A PROFESSIONAL ASSOCIATION

800 BRICKELL AVENUE
SUITE 1100
MIAMI, FLORIDA 33131
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BRUCE JAY TOLAND
NINA ZUCKERMAN CHEPP
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HOWENA D. REICH
JEFFREY D. RUBINSTEIN
OF COUNSEL

May 3, 1996

ALSO ADMITTED IN PENNSYLVANIA & NEW JERSEY

Bureau of Corporate Records
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

800001810868
-05/07/96--01058--004
****122.50 ****122.50

RE: **BERNEY & ASSOCIATES, P.A.**

Dear Sir or Madam:

Enclosed please find two executed originals of the Articles of Incorporation, along with check, payable to the Secretary of State, in the amount of \$122.50, to be applied as follows:

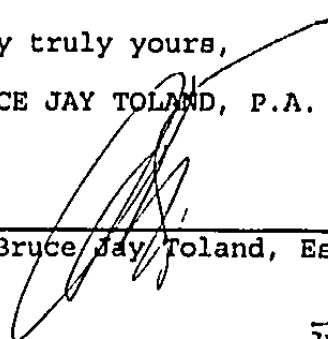
Filing fee:	\$35.00
Certified copy fee:	52.50
Registered Agent filing fee:	35.00
	<u>\$122.50</u>

Please return one stamped certified original of the Articles of Incorporation to the attention of the undersigned.

Thank you for your usual prompt attention in this regard.

Very truly yours,

BRUCE JAY TOLAND, P.A.

By: 
Bruce Jay Toland, Esq.

gvk
enclosures

C:\WP51\...\BERNEY\P.A.\CORP.LT1\

*Both Berny Associates and
Berny and Associates are
using their last names.*

FILED
96 MAY -6 PM 3:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

B. REGISTER MAY 10 1996

ARTICLES OF INCORPORATION OF
BERNEY & ASSOCIATES, P.A.

FILED
96 MAY -6 PM 3:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, subscribers to these Articles of Incorporation, natural persons competent to contract, hereby present these Articles for the formation of a corporation under the provisions of Chapter 621, Florida Statutes, also known as The Professional Service Corporation Act, and other laws of the State of Florida.

ARTICLE I

NAME

The Name of the Corporation is BERNEY & ASSOCIATES, P.A.

ARTICLE II

NATURE OF BUSINESS

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 the same professional services to the public that a certified public accountant duly licensed under the laws of the State of Florida is authorized to render, but 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 public accounting therein.

To invest the funds of this Corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and to own real and personal property necessary for the rendering of professional services.

To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining 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 protection and benefit of the Corporation, and in general, either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes or objects of this Corporation.

The foregoing paragraphs shall be construed as enumerating both objects and purposes of this Corporation; and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of this Corporation otherwise permitted by law.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 500 shares of common stock, having a par value of \$1.00 per share. None of the shares of this Corporation may be issued to anyone other than an individual duly licensed to practice public accounting in the State of Florida.

ARTICLE IV

INITIAL CAPITAL

The amount of capital with which this Corporation shall commence business shall be not less than Five Hundred Dollars (\$500.00).

ARTICLE V

TERM OF EXISTENCE

This Corporation shall commence its existence upon the filing of these Articles of Incorporation and shall continue perpetually thereafter, unless sooner dissolved according to law.

ARTICLE VI

ADDRESS

The initial post office address of the principal office of this Corporation in the State of Florida is 14098 S.W. 83rd Place Miami, Florida 33158. The Board of Directors may, from time to time, move the principal office to any other address in Florida.

ARTICLE VII

DIRECTORS

This Corporation shall have one (1) Director initially. The number of Directors may be increased or diminished from time to time by Bylaws adopted by the Shareholders, but shall never be less than one (1). If required by the ethics of the profession, Directors shall be required to possess the same professional qualifications as Shareholders are required to possess.

ARTICLE VIII

INITIAL DIRECTORS AND REGISTERED AGENT

The initial Board Of Directors shall consist of one (1) Director who shall be Robert Berney.

The name and street address of the initial Registered Agent is:

NAME

ADDRESS

BRUCE JAY TOLAND, ESQ.

800 Brickell Avenue, Suite 1100
Miami, FL 33131

ARTICLE IX

INCORPORATORS

The name and post office address of the incorporator to these Articles of Incorporation is:

NAME

ADDRESS

BRUCE JAY TOLAND, ESQ.

800 Brickell Avenue, Suite 1100
Miami, FL 33131

ARTICLE X

VOTING TRUSTS

No Shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

ARTICLE XI

CUMULATIVE VOTING FOR DIRECTORS

At all elections of Directors of this Corporation, each Shareholder shall be entitled to as many votes as shall equal the number of votes which (except for these provisions as to cumulative voting) he would be entitled to cast for the election of Directors with respect to his shares of stock multiplied by the number of Directors to be elected, and he may cast all such votes for a single Director, or may distribute them among the number to be voted for, or any two or more of them, as he may see fit.

ARTICLE XII

CONTRACTS

No contract or other transaction between this Corporation and any other corporation shall be affected by the fact that any Director of this Corporation is interested in, or is a director or officer of such other corporation, or may be interested in, any contract or transaction of this Corporation or in which this Corporation is interested; and no contract, or other transaction of this Corporation with any person, firm, or corporation shall be affected by the fact that any Director of this Corporation is a party in any way connected with such person, firm, or corporation, and every person who may become a Director 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 firm, association, or corporation in which he may be in any way interested.

This Corporation shall have the power, at its option, to purchase and acquire any and all of its shares owned and held by any such Shareholder as should desire to sell, transfer, or otherwise dispose of these shares, in accordance with the Bylaws adopted by the Shareholders of this Corporation setting forth the terms and conditions of such purchases; provided, however, the capital of this Corporation is not impaired.

This Corporation shall have the power, at its option, to purchase and acquire the shares owned and held by any Shareholder who dies, in accordance with the Bylaws adopted by the Share-

holders of this Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of this Corporation is not impaired.

This Corporation shall have the power to enter into, for the benefit of its employees, one or more of the following:

1. a pension plan;
2. a profit sharing plan, if such plan is not otherwise prohibited by the Code of Ethics of the profession;
3. a stock bonus plan;
4. a thrift and savings plan;
5. a restricted stock option plan; or
6. other retirement or incentive compensation plans.

ARTICLE XIII

AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the Shareholders, and approved at a Shareholders' meeting by a majority of the stock entitled to vote thereon, unless all of the Directors and all of the Shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of Shareholders are subject to this reservation.

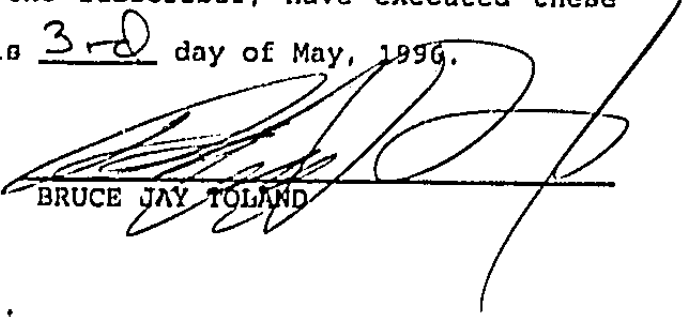
ARTICLE XIV

PREEMPTIVE RIGHTS

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as that which

he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price which it is offered to others.

IN WITNESS WHEREOF, I, the subscriber, have executed these Articles of Incorporation this 3rd day of May, 1996.


BRUCE JAY TOLAND

STATE OF FLORIDA

:

: ss:

COUNTY OF DADE

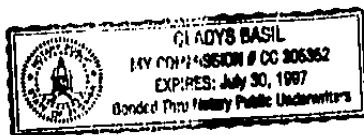
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BEFORE ME, the undersigned authority, personally appeared BRUCE JAY TOLAND, to me well known and known to me to be the individual described in, and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed the same for the purposes therein expressed.

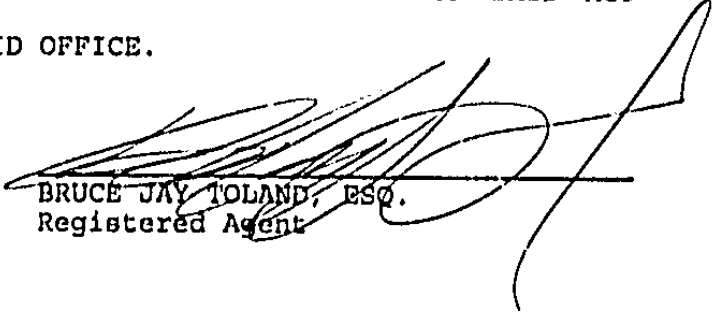
IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal at Miami, Dade County, Florida, this 3rd day of May, 1996.


NOTARY PUBLIC, State of Florida

My Commission Expires:



HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE NAMED CORPORATION, AT THE PLACE DESIGNATED IN THESE AMENDED AND RESTATED ARTICLES OF INCORPORATION, I HEREBY ACCEPT TO ACT IN THIS CAPACITY AND AGREE TO COMPLY WITH THE PROVISIONS OF SAID ACT RELATIVE TO KEEPING OPEN SAID OFFICE.


BRUCE JAY TOLAND, ESQ.
Registered Agent

FILED
95 MAY - 6 PM 3:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA