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ZENA KINZBRUNNER
1325 S. CONGRESS AVENUE
SUITE 202
BOYNTON BEACH, FL 33426
(407) 736-1675

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 JAN -3 AM 8:59

December 20, 1994

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-01/04/95-01015-015
****122.50 ****122.50

Corporate Records Bureau
P.O. Box 6327
Tallahassee, FL 32314

To Whom It May Concern:

Please find enclosed an original set of the ARTICLES OF INCORPORATION for Kinzbrunner & Kinzbrunner, PA and a check in the amount of \$122.50, the filing fee.

Kinzbrunner & Kinzbrunner, PA would like this incorporation to be effective as of January 1, 1995 as stated in said Articles.

Please return any papers or information regarding this to me at the above address. I may be reached between 9:00 and 5:00 Monday through Friday if you require any additional information.

Sincerely yours,

Zena Kinzbrunner

Zena Kinzbrunner

ZK:tk

Enclosures (2)

cc: Kinzbrunner & Kinzbrunner, PA

EFFECTIVE DATE

JAN 1 1995

526
W95-207 789
676
611



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

January 4, 1995

ZENA KINZBRUNNER
1325 S. CONGRESS AVE.
SUITE 202
BOYNTON BEACH, FL 33426

SUBJECT: KINZBRUNNER & KINZBRUNNER, PA
Ref. Number: W9500000207

We have received your document for KINZBRUNNER & KINZBRUNNER, PA and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6931.

Steven Godfrey
Corporate Specialist

Letter Number: 895A00000334

ARTICLES OF INCORPORATION
OF
KINZBRUNNER & KINZBRUNNER, PA

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Article I - Name

The name of the corporation shall be:

KINZBRUNNER & KINZBRUNNER, PA

The principal place of business of this corporation shall be
4801 S. University Drive, Suite 302, Davie, Florida 33328.

Article II - Effective Date

This corporation shall commence its corporate existence on
January 1, 1995.

Article III - Purpose

This corporation is organized for the purpose of transacting
business as a certified public accounting firm.

Article IV - 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 \$1 par value per share.

Article V - Preemptive Rights

Every shareholder, upon the sale of any unissued stock of this
corporation for cash, assets or other consideration, 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 at which
it is offered to others.

EFFECTIVE DATE

JAN 1 1995

Article IV - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 4801 S. University Drive, Suite 302, Davie, Florida 33328 and the name of the initial registered agent of this corporation at that address is David Kinzbrunner.

Article VII - Initial Board of Directors

This corporation shall have two (2) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws but shall never be less than one. The name and address of the initial director of this corporation are:

David Kinzbrunner
4801 S. University Drive
Suite 302
Davie, FL 33328

Zena Kinzbrunner
1325 S. Congress Avenue
Suite 202
Boynton Beach, FL 33426

Article VIII - Incorporators

The name and address of the person signing these Articles is:

David Kinzbrunner
4801 S. University Drive
Suite 302
Davie, FL 33328

Article IX - Indemnification

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

Article X - By-Laws

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

Article XI - Amendment

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the Shareholders is subject to this reservation.

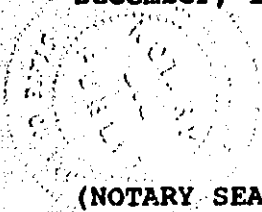
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 29th day of December 1994.


David Kinzbrunner

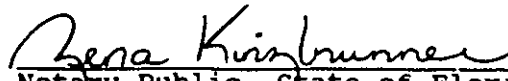
STATE OF FLORIDA)
) SS:
COUNTY OF PALM BEACH)

BEFORE ME, a notary public authorized to take acknowledgments in the State and County set forth above, personally appeared David Kinzbrunner, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the State and County aforesaid this 29th day of December, 1994.



(NOTARY SEAL)


Notary Public, State of Florida

NOTARY PUBLIC, STATE OF FLORIDA.
MY COMMISSION EXPIRES: June 8, 1995.
BONDED THRU NOTARY PUBLIC UNDERWRITERS.

Acceptance of Designation

The undersigned, David Kinzbrunner, hereby accepts the designation of himself as registered agent for this corporation and agrees to serve in compliance with all applicable Florida Statutes.


David Kinzbrunner

DIVISION OF CORPORATIONS
95 JAN -3 AM 8:59