FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

June 18, 1997

PATRICIA SAFER, C.P.A., P.A. 12195 S.W. 94TH AVENUE MIAMI, FL 33176

SUBJECT: PATRICIA SAFER, C.P.A., P.A. Ref. Number: P97000049867

To Whom It May Concern:

In a recent audit of our records we have determined that the original Articles of Incorporation for PATRICIA SAFER, C.P.A., P.A., document number P97000049867, has been misplaced and has not been filmed for the official record.

The purpose of this letter is to ask you to furnish us with a photocopy of the articles, so that we can complete our records.

Please send the copy to:

Division of Corporations P.O. Box 6327 Tallahassee, FL 32314 Attn: Lyn Turley

I hope this request is not too much of an inconvenience.

Should you have any questions regarding this matter, please feel free to contact me at (904) 487-6900.

Sincerely, Lyn Turley, Management Review Specialist Bureau of Commercial Recording

Letter number: 597A00032485

ARTICLES OF INCORPORATION

PATRICIA SAFER, C.P.A., P.A.

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act and the Professional Service Corporation and Limited Liability Company Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be: PATRICIA SAFER, C.P.A.,

ARTICLE II PURPOSE

The purpose of the corporation and the nature of its business are as follows:

- 1. To engage in the practice of accounting and to provide services incident thereto.
- 2. To do everything necessary, proper or convenient for the accomplishment of such purpose, and to do every other act incidental thereto which is lawfully permitted.

ARTICLE III PR) NCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

12195 S.W. 94 Avenue Miami, Florida 33176

ARTICLE IV PAR VALUE

The par value of each authorized share is: One Dollar (\$1.00).

ARTICLE V SHARES

The number of shares that this corporation is authorized to have outstanding at any one time is 500 shares.

ABATÍCLE VI INITIAL REGISTEREĎ AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

David I. Safer, Esq.
One Southeast Third Avenue, 28th Floor
Miami, Florida 33131

ARTICLE VII INCORPORATOR

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

Patricia Safer 12195 S.W. 94 Avenue Miami, Florida 33176

The undersigned incorporator has executed these Articles of Incorporation this 30 day of May, 1997.

Patricia Safer, Incorporator