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ARTICLES OF INCORPORATION

OF.

LORETTA PABRICANT, C.P.A., P.A.



The undersigned subscribers to these Articles of Incorporation, each a natural person competent to contract, and a licensed Certified Public Accountant authorized to offer said services in the State of Florida, hereby associate themselves together to form a corporation under the Professional Services Corporation Act and other laws of the State of Plorida.

ARTICLE I - NAME

The name of the corporation is: Loretta Fabricant, C.P.A., P.A.

ARTICLE 11 - NATURE OF BUSINESS

For the purpose of enumeration and not in any way to limit or restrict in any manner any purpose or objective otherwise permitted by law, the general character or nature of the business to be transacted by the corporation is:

- a. To engage in every phase and aspect of the business of rendering the professional services of a Certified Public Accountant as authorized under the laws of the State of Florida, but such professional services shall be rendered only through officers, employees and agents who are duly licensed by the State of Florida to practice as a Certified Public Accountant.
- b. To invest the funds of the corporation in stocks, tends, mortgages, certificates of deposit or any other investment of any kind or nature and to own any and real or personal property necessary, desirable, or incident to the rendering of professional services.
- c. To do everything necessary and proper for the accomplishment of any of the purposes or the attaining of any objective or the furtherance of any of the purposes enumerated herein or any act 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.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is 7,500 shares of common stock, each share having the par value of one dollar (\$1.00). None of the shares of the corporation may be issued to anyone other than an individual authorized to practice as a Certified Public Accountant in this State.

Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Directors of this corporation at any regular or special meeting.

ARTICLE IV - TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE V - REGISTERED OFFICE AND REGISTERED AGENT

The registered office and resident agent's office of this corporation shall be located at: 444 Brickell Avenue, Suite 1020, Miami, Florida 33131, and the name of the Resident Agent at that address is Loretta Fabricant.

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Mounted A. Cundonder, P.A.

ARTICLE VI - INITIAL DIRECTORS

The names and street addresses of the initial Directors who shall hold office until their successors are elected and have qualified are:

Loretta Fabricant

444 Brickell Avenue Suite 1020 Miami, Florida 33131

The number of directors may be either increased or diminished by the By-Laws but shall never be less than one.

ARTICLE VII - OFFICERS

The names of the Officers who are to conduct the business of the corporation until their successors are elected and have qualified are:

Loretta Fabricant Loretta Fabricant President Secretary/Treasurer

ARTICLE VIII - SUBSCRIBERS

The name and street address of the subscriber to these Articles of Incorporation is: Loretta Fabricant, 444 Brickell Avenue, Suite 1020, Miami, Florida 33131.

ARTICLE IX - EFFECTIVE DATE

These Articles shall be effective on the date of their filing with the Secretary of State of the State of Florica.

ARTICLE X - AMENDMENT

. These Articles may be amended in any manner provided by law. Every amendment shall be proposed and approved by the stockholders at a stockholders' meeting by a majority of the stock entitled to vote thereon and approved by the Board of Directors, unless all the Directors and all the Stockholders sign a written statement agreeing to the amendment.

IN WITHESS WHEREOF, we have set our hands and seals and acknowledged for filing the foregoing Articles of Incorporation under the laws of the State of Florida, this Miday 1989.

Loretta Fabricant

State of Florida County of Dado

Before me personally appeared Loretta Fabricant, to me well known and known to me to be the individual described in and who subscribed and executed the foregoing Articles of Incorporation and who acknowledged before me that she executed the same for the purposes therein expressed.

Witness my hand and official scal this 28 day of Cofe hav. 1939.

Hotary Public, State of

Florida at Large

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Monuel A. Candanto P.A.

ACCEPTANCE OF REBIDENT AGENT

Having been named to accept service of process for Loretta Fabricant, C.P.A., P.A. at the place designated in the foregoing Articles, I hereby agree to act as Resident Agent and agree to comply with the provisions of Florida Statutes Section 48.091 relative to keeping open such office.

Dated this The day of Cheby, 1989

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Loretta Fabricant

Mount A. Cumberto, P.A

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REGISTERED AGENT INFORMATION

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