

CORPORATION INFORMATION
SERVICES, INC.
1201 HAYS STREET
TALLAHASSEE, FL 32301
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904-222-0193 FAX

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L95000000107

csc networks

MAIL TO:
P.O. Box 5820
TALLAHASSEE, FL 32311

ACCOUNT NO. : 072100000032

REFERENCE : 535531 81683A

AUTHORIZATION :

COST LIMIT : \$ 337.50

FILED
95 FEB -7 AM 11:24
TALLAHASSEE, FL 32301

ORDER DATE : February 2, 1995

ORDER TIME : 10:14 AM

ORDER NO. : 535531

CUSTOMER NO: 81683A

CUSTOMER: Jeffrey E. Lehrman, Esq
JEFFREY E. LEHRMAN, ESQ

Suite 300-d
2699 South Bayshore Drive
Miami, FL 33133

RECEIVED
95 FEB -2 AM 11:19
DIVISION OF CORPORATION

DOMESTIC FILING

L95000000107

NAME: LOWENSTEIN, VIERA & COMPANY,
L.C.

☒ ARTICLES OF INCORPORATION
☐ CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

☒ CERTIFIED COPY
☐ PLAIN STAMPED COPY
☐ CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Gail L. Shelby

EXAMINER'S INITIALS:

DM
2-7-95
P

W95-2419
022507625.612
Note: There is not a Lowenstein & Company P.A. listed in Florida. However, a Lowenstein & Company, J.H. is that the correct name of the member?
Also on the Affidavit, there is no mention of contributions other than capital, or the total of all contributions, or that Lowenstein & Company, J.H. is the member.



FLORIDA DEPARTMENT OF STATE
Sandra B. Northam
Secretary of State

February 2, 1995

CORPORATION INFORMATION SERVICES INC.
1201 HAYS ST.
TALLAHASSEE, FL 32301

SUBJECT: LOWENSTEIN, VIERA & COMPANY, L.C.
Ref. Number: W95000002419

We have received your document for LOWENSTEIN, VIERA & COMPANY, L.C. and the authorization to debit your account in the amount of \$337.50. However, the document has not been filed and is being returned for the following:

The effective date is not acceptable since it is not within five working days of the date of receipt.

The registered agent and registered office listed in your articles of incorporation must be consistent throughout the document.

THERE IS NOT A LOWENSTEIN & COMPANY, P.A. LISTED IN FLORIDA. HOWEVER, THERE IS A LOWENSTEIN & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, P.A. IS THIS THE CORRECT NAME OF THE MEMBER? ALSO, ON THE AFFIDAVIT THERE IS NO MENTION OF CONTRIBUTIONS OTHER THAN CAPITAL, OR THE TOTAL OF ALL CONTRIBUTIONS.

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) 487-6930.

Tim Murphy
Corporate Specialist

Letter Number: 995A00004511

Submitted

ARTICLES OF ORGANIZATION
OF
LOWENSTEIN, VIERA & COMPANY, L.C.

FILED
95 FEB -7 AM 11:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscribing members to these Articles of Organization, hereby form
a Limited Liability Company ("LLC") under the laws of the State of Florida.

ARTICLE I

NAME

The name of the Limited Liability Company is Lowenstein, Viera & Company, L.C.

ARTICLE II

DURATION AND COMMENCEMENT OF EXISTENCE

The Limited Liability Company shall exist for twenty-five (25) years from the date
of filing hereof unless sooner terminated as provided herein. Existence shall commence
upon the date of subscription and acknowledgment hereof.

ARTICLE III

PURPOSE

This Limited Liability Company is organized for the purpose of transacting any and
all lawful business authorized to Limited Liability Companies organized in Florida and
specifically to conduct a public accounting practice.

ARTICLE IV

PRINCIPAL OFFICE AND MAILING ADDRESS

The address of the Limited Liability Company's principal office is 2100 Salzedo
Street, Suite 303, Coral Gables, FL 33134.

ARTICLE V

INITIAL REGISTERED AGENT AND OFFICE

The name of the initial registered agent of this corporation is Jeffrey E Lehrman, Esq.. The street address of the initial registered office of the corporation in the State of Florida is Suite 300D, 2699 S Bayshore Drive, Miami, FL. 33133.

ARTICLE VI

CAPITAL

The capital of the Limited Liability Company is One Thousand Dollars (\$1,000.00) which shall be paid entirely in cash. There is no requirement or agreement for additional capital contributions.

ARTICLE VII

ADMISSION OF NEW MEMBERS

The admission of new Members shall be solely by unanimous agreement of the existing members.

ARTICLE VIII

DISSOLUTION; WINDING UP; LIQUIDATION

1. A. Dissolution. The Limited Liability Company shall be dissolved on the happening of any of the following events:

1. Termination of the term specified herein.
2. Withdrawal, retirement, death or expulsion as of any Member.
3. Dissolution of any Member who is an entity.
4. Agreement of the Members.

5. Upon one (1) year prior written notice of demand for dissolution given by a Member.

B. Right to Continue Business. The remaining Members of the Limited Liability Company shall have the right to continue the business upon the dissolution of the Limited Liability Company, or occurrence of any other event which terminates the continued membership of a Member in the Limited Liability Company. The exercise of this right to continue shall be by Notice by any two Members to the remaining Members within thirty (30) days after dissolution as described in subsection 1 of this Article.

ARTICLE IX MANAGEMENT

The Limited Liability Company shall be managed by its members whose respective names and addresses are listed below:

Lowenstein & Company
Certified Public Accountants, P.A.

2100 Salzedo Street
Suite 303
Coral Gables, FL 33134

Gustavo A. Viera, P.A.

12025 SW 77 Terrace
Miami, FL 33183

ARTICLE X RESTRICTION ON TRANSFER

No member may transfer or assign its interest in the Limited Liability Company except upon unanimous consent of the existing members.

IN WITNESS WHEREOF, the undersigned subscribing members have executed these
Articles of Organization effective this 11th day of February 1995.

LOWENSTEIN & COMPANY,
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

GUSTAVO A. VIERA, P.A.

By: *Elliot Lowenstein*
Elliot Lowenstein, President

By: *Gustavo A. Viera*
Gustavo A. Viera, President

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

The foregoing instrument was acknowledged before me this 4th day of
February, 1995, by Elliot I Lowenstein, President of Lowenstein &
Company, Certified Public Accountants, P.A., who is personally known to me.



SCOTT N. WOOLMAN
COMMISSION # CC 396435
EXPIRES JUL 28, 1998
BONDED THRU
ATLANTIC BONDING CO., INC.

Scott N. Woolman
Notary Public

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

The foregoing instrument was acknowledged before me this 4th day of
February, 1995, by Gustavo A Viera, President of Gustavo A. Viera, P.A.,
who is personally known to me.



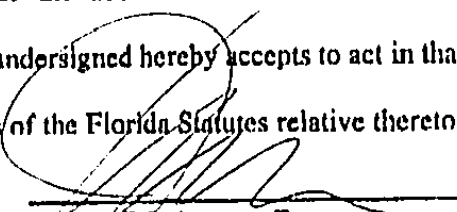
SCOTT N. WOOLMAN
COMMISSION # CC 396435
EXPIRES JUL 28, 1998
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ATLANTIC BONDING CO., INC.

Scott N. Woolman
Notary Public

CERTIFICATE OF DESIGNATION AND
ACCEPTANCE OF REGISTERED AGENT

Lowenstein, Viera & Company, L.C., a Florida Limited Liability Company, desiring to organize as a Limited Liability Company pursuant to Florida Statutes, with its registered office, as indicated in the Articles of Organization in the City of Coral Gables, County of Dade, State of Florida, has named Jeffrey E Lehrman, Esq., located 2699 S Bayshore Drive, Suite 300D, Miami, FL 33133, as its registered agent within the State.

Having been named registered agent for the above-stated Limited Liability Company at place designated in the Articles, the undersigned hereby accepts to act in that capacity and agrees to comply with the provisions of the Florida Statutes relative thereto.


Jeffrey E. Lehrman, Esq.
2699 S Bayshore Drive Suite 300D
Miami, FL 33133
(305) 856-4845

FILED
95 FEB -7 AM 11:24
SECRET
TALLAHASSEE, FLORIDA

FILED
95 FEB -7 AM 11:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

AFFIDAVIT IN SUPPORT OF THE ORGANIZATION OF
LOWENSTEIN, VIERA & COMPANY, L.C.

State of Florida)
) SS:
County of Dade)

The undersigned, upon their oaths, state the following:

1. We are the subscribing members of Lowenstein, Viera & Company, L.C.
2. We have each contributed the sum of Five Hundred Dollars (\$500.00) towards a total capital contribution of One Thousand Dollars (\$1,000.00) in connection with the organization of Lowenstein, Viera & Company, L.C.
3. There are no contributions contemplated at this time other than the cash contributions hereinabove set forth.
4. The total capital contributed, therefore, is One Thousand Dollars (\$1,000.00).
5. The sole officer, director and shareholder of Lowenstein & Company, Certified Public Accountants, P.A. is Elliot Lowenstein, a Certified Public Accountant duly licensed and practicing in the State of Florida.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

6. The sole officer, director and shareholder of Gustavo A. Viera, P.A. is Gustavo A. Viera, a Certified Public Accountant duly licensed and practicing in the State of Florida.
7. We have our principal place of business at Suite 303; 2100 Salzedo Street, Coral Gables, FL 33134.
8. We offer this Affidavit in support of and in connection with the organization of Lowenstein, Viera & Company, L.C.

FURTHER AFFIANTS SAYETH NAUGHT.

LOWENSTEIN & COMPANY
CERTIFIED PUBLIC
ACCOUNTANTS, P.A.

By: *Elliot Lowenstein*
Elliot Lowenstein, as President
and individually

GUSTAVO A. VIERA, P.A.

By: *Gustavo A. Viera*
Gustavo A. Viera, as President
and individually

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

The foregoing instrument was acknowledged before me this 4th day of February, 1995, by Elliot I Lowenstein, who is personally known to me.



SCOTT N. WOOLMAN
COMMISSION # CC 396435
EXPIRES JUL 28, 1998
BONDED THRU
ATLANTIC BONDING CO., INC.


Scott N. Woolman
Notary Public

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

The foregoing instrument was acknowledged before me this 4th day of
February, 1995, by Gustavo A Viera, who is personally known to me.



SCOTT N. WOOLMAN
COMMISSION # CC 300435
EXPIRES JUL 28, 1998
BONDED THRU
ATLANTIC BONDING CO., INC.


Notary Public