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7/25/95

TESCHER CHAVES & HOCHMAN

Requestor's Name

9100 S. DADELAND BLVD. PH-1

Address

MIAMI FLORIDA 33156

City

State

Zip

Phone

670-0444D

VALIDATION ONLY

95 JUL 27

FILED
JUL 26 PM 3:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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****122.50 ****122.50

CORPORATION(S) NAME

THE FLORIDA INSTITUTE OF TAX & ESTATE
PLANNING, INC.

☒ Profit

☐ NonProfit

☐ Amendment

☐ Merger

☐ Foreign

☐ Dissolution

☐ Mark

☐ Limited Partnership

☐ Annual Report

☐ Other

☐ Reinstatement

☐ Reservation

☐ Change of Registered Agent

☒ Certified Copy

☐ Photo Copies

☐ Certificate Under Seal

☐ Call When Ready

☐ Call if Problem

☐ After 4:30

☒ Walk In

☐ Will Wait

☒ Pick Up

☐ Mail Out

Name

Availability

Document

Examiner

Updater

Verifier

Acknowledgment

W.P. Verifier

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CR2E031 (R8-85)

EMPIRE Toll Free: 1-800-432-3028

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Attorneys at Law

Robert A. Chaves
Deborah Marks Hochman
Michael W. Kirschen
Charles L. Muller II
Charles D. Rubin
Donald R. Tescher

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Dale A. Heckerling
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Ft. Lauderdale:
Trade Centre South
100 W Cypress Creek Road
Suite 900
Ft. Lauderdale, Florida 33309
Telephone (305) 758-1600

July 24, 1995

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

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: The Florida Institute of Tax & Estate Planning, Inc.

Gentlemen:

Enclosed herewith is the original and one (1) copy of the Articles of Incorporation of the above-named proposed Florida not-for-profit corporation.

Also enclosed is a check in the amount of \$122.50 representing payment of the following:

Filing Fee	\$35.00
Certified Copy Fee	\$52.50
Resident Agent Fee	\$35.00

Please file the enclosed Articles of Incorporation and advise the undersigned as soon as this has been completed.

Thank you for your courtesies in this matter.

Very truly yours,

DONALD R. TESCHER

DRT/an
encs.

ARTICLES OF INCORPORATION
OF
THE FLORIDA INSTITUTE OF TAX & ESTATE PLANNING, INC.
(A Corporation Not for Profit)

I, the undersigned, acting as incorporator of a corporation, being a natural person of the age of twenty-one years or more and a citizen of the United States, pursuant to Chapter 617, Florida Statutes, adopt the following Articles of Incorporation of such corporation:

ARTICLE I

NAME OF CORPORATION

The name of the corporation shall be:

THE FLORIDA INSTITUTE OF TAX & ESTATE PLANNING, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE II

DURATION

The period of the duration of this corporation shall be perpetual, unless dissolved according to law. The effective date shall be the date of the filing with the Florida Secretary of State

ARTICLE III

PURPOSES, POWERS & LIMITATIONS

1. The corporation is organized on a non-stock basis exclusively for charitable, scientific, literary, religious, and educational purposes set forth in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended and hereafter amended (the "Code"), and the corporation shall have such powers as are necessary or proper to accomplish such purposes.

2. Notwithstanding any other provision of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Code Section 501(c)(3), (b) by a corporation, contributions to which are deductible under Code Section

17(c)(2), or (c) by a not for profit corporation organized under the laws of the State of Florida pursuant to Chapter 617, Florida Statutes

3 No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, the corporation's members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and contributions in furtherance of the purposes set forth in this article

4 No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office

5 The corporation, during any period when it is a "private foundation" under Code Section 509(a), shall not (1) engage in any act of self-dealing as defined in Code Section 4941(d) which would give rise to any liability for the tax imposed by Code Section 4941(a), (2) retain any excess business holdings as defined in Code Section 4943(c) which would give rise to any liability for the tax imposed by Code Section 4943(a), (3) make any investment which would jeopardize the carrying out of any of its exempt purposes, within the meaning of Code Section 4944 so as to give rise to any liability for the tax imposed by Code Section 4944, (4) make any taxable expenditures as defined in Code Section 4945(d) which would give rise to any liability for the tax imposed by Code Section 4945(a), or (5) fail to distribute, for the purposes specified in these articles, for each taxable year amounts at least sufficient to avoid liability for the tax imposed by Code Section 4942(a).

ARTICLE IV

MEMBERS

The provision for qualification of members, classes of members, and the manner of their admission shall be provided in the bylaws

ARTICLE V

BOARD OF DIRECTORS

1 The corporation shall be managed by the Board of Directors. This corporation shall have (3) directors who will be designated as a board of directors. The number of directors may be varied from time to time, by the bylaws, but shall never be less than three (3)

2 The directors do not have to be members of the corporation

3 The directors shall be elected and hold office in accordance with the bylaws

4. The names and addresses of the persons who are to serve as the initial directors of the corporation are:

NAME	ADDRESS
DONALD R. TESCHER	9100 S. Dadeland Blvd. PH-1 Miami, Florida 33156
ROBERT A. CHAVES	9100 s. Dadeland Blvd. PH-1 Miami, Florida 33156
CHARLES E. MULLER II	9100 S. Dadeland Blvd. PH-1 Miami, Florida 33156

ARTICLE VI

DISTRIBUTION OF ASSETS UPON DISSOLUTION

In the event of dissolution, the residual assets of the organization will be turned over to one or more organizations which themselves are exempt organizations described in Code Sections 501(c)(3) and 170(c)(2) or corresponding sections of any prior or future law, or to the federal, state, or local government for exclusively public purposes.

ARTICLE VII

INCORPORATOR

The name and address of the incorporator is:

Donald R. Tescher, Esq.
9100 South Dadeland Blvd., Suite 1707
Miami, Florida 33156-7819

ARTICLE VIII

REGISTERED OFFICE AND AGENT

The initial registered office of this corporation shall be at Suite 1707, 9100 S. Dadeland Blvd., Miami, Florida 33156-7819, and the name of its initial registered agent shall be Donald R. Tescher

ARTICLE IX

ADDRESS

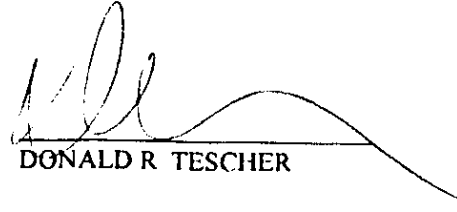
The address of the principal office of the corporation is 9100 S. Dadeland Blvd., PH-1, Miami, Florida 33156 and its mailing address is the same

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 24 day of July, 1995.


DONALD R. TESCHER, Incorporated

ACKNOWLEDGMENT OF REGISTERED AGENT

Having been named as Registered Agent for the THE FLORIDA INSTITUTE OF TAX & ESTATE PLANNING, INC. at the place designated in these Articles of Incorporation, I hereby agree to act in this capacity and agree to comply with the provisions of law in relation thereto.


DONALD R. TESCHER

RGIArt Inc