

PO0000079970



ACCOUNT NO. : 072100000032

REFERENCE : 797085 4611585

AUTHORIZATION : *Patricia Pugh*

COST LIMIT : \$ 70.00

ORDER DATE : August 14, 2000

ORDER TIME : 11:08 AM

ORDER NO. : 797085-005

CUSTOMER NO: 4611585

CUSTOMER: Mr. Robert Friedman
Friedman & Ranzenhoffer, P.c.

74 Main Street. - P.o. Box 31

Akron, NY 14001

500003357995--9

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DEPARTMENT OF CORPORATIONS
00 AUG 15 PM 4:25

DOMESTIC FILING

NAME: WALTER J. KONIARCZYK, CPA/PFS,
PA

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP
 ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Sandra Mathis - EXT. 1169

EXAMINER'S INITIALS:

W30

W30-20085

JP 8/29/00

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TALLahas, PA



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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

August 15, 2000

CSC NETWORKS
1201 HAYS STREET
TALLAHASSEE, FL 32301

SUBJECT: WALTER J. KONIARCZYK, CPA/PFS, PA
Ref. Number: W00000020085

RESUBMIT

Please give original
electron data to file date.

We have received your document for WALTER J. KONIARCZYK, CPA/PFS, PA and the authorization to debit your account in the amount of \$70.00. However, the document has not been filed and is being returned for the following:

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

Please return the original and one copy of 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 (850) 487-6973.

Claretha Golden
Document Specialist

Letter Number: 100A00043840

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DIVISION OF CORPORATIONS

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ARTICLES OF INCORPORATION

OF

WALTER J. KONIARCZYK, CPA/PFS, PA

The undersigned does hereby act as incorporator in adopting the following Articles of Incorporation for the purpose of organizing for profit, pursuant to the provisions of the Florida Business Corporation Act.

FIRST: The corporate name of the corporation (hereinafter called the "corporation") is WALTER J. KONIARCZYK, CPA/PFS, PA.

SECOND: The street address, wherever located, of the principal office of the corporation is 2275 South Federal Highway, Suite 370, Delray Beach, Florida 33483.

The mailing address, wherever located, of the corporation is 2275 South Federal Highway, Suite 370, Delray Beach, Florida 33483.

THIRD: The number of shares that the corporation is authorized to issue is 200, all of which are without par value and are of the same class and are common shares.

FOURTH: The street address of the initial registered office of the corporation in the State of Florida is c/o Corporation Service Company, 1201 Hays Street, Tallahassee, Florida 32301.

The name of the initial registered agent of the corporation at the said registered office is Corporation Service Company.

The written acceptance of the said initial registered agent, as required by the provisions of Section 607.0501(3) of the Florida Business Corporation Act, is set forth following the signature of the incorporator and is made a part of these Articles of Incorporation.

FIFTH: The name and the address of the incorporator is:

NAME	ADDRESS
Walter J. Koniarczyk	2275 South Federal Highway, Suite 370 Delray Beach, Florida 33486

SIXTH: Each share of the corporation shall entitle the holder thereof to a preemptive right, for a period of thirty days, to subscribe for, purchase or otherwise acquire any shares of the same class of the corporation or any equity and/or voting shares of any class of the corporation which the corporation proposes to issue or any rights or options which the corporation proposes to grant for the purchase of shares of the same class of the corporation or of equity and/or voting shares of any class of the corporation or for the purchase of any shares, bonds, securities or obligations of the corporation which are convertible into or exchangeable for, or which carry any rights to subscribe for, purchase or otherwise acquire unissued shares of the same class of the corporation or equity and/or voting shares of any class of the corporation, whether now or hereafter authorized or created, and whether the proposed issue, reissue or grant is for cash, property or any other lawful consideration; and after the expiration of said thirty days, any and all of such shares, rights, options, bonds, securities or obligations of the corporation may be issued, reissued or granted by the Board of Directors, as the case may be, to such individuals and entities, and for such lawful consideration, and on such terms, as the Board of Directors in its discretion may determine. As used herein, the terms "equity shares" and "voting shares" shall mean, respectively, shares which confer unlimited dividend rights and shares which confer unlimited voting rights in the election of one or more directors.

SEVENTH: The purpose for which the corporation is organized are as follows: To engage in any lawful business for which corporations may be organized under the Florida Business Corporation Act. To engage in the profession of certified public accounting.

EIGHTH: The duration of the corporation shall be perpetual.

NINTH: The corporation shall, to the fullest extent permitted by the provisions of the Florida Business Corporation Act, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said provisions from and against any and all of the expenses, liabilities or other matters referred to in or covered by said provisions, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, vote of shareholders or disinterested directors, or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

TENTH: Whenever the corporation shall be engaged in the business of exploiting natural resources or other wasting assets, distributions may be paid in cash out of depletion or similar reserves at the discretion of the Board of Directors and in conformity with the provisions of the Florida Business Corporation Act.

Signed on July 3, 2000.


WALTER J. KONIARCZYK, Incorporator

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in these Articles of Incorporation, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

CORPORATION SERVICE COMPANY

By: Bonnie H. Gerry, Assist. Secy.

Dated: 8-14-2000

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