

*Hest Law Offices*

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BRUCE H. HEST, P.A.  
BRUCE H. HEST, JD, LLM (TAX)  
MEMBER: FL, MASS, NY and DC BARS

SOUTH PALM BEACH COUNTY 561 / 451 0777  
NORTH BROWARD COUNTY

Corporate Centre  
7777 Glades Road • Suite 207 • Boca Raton, Florida 33434  
New York • Boston  
Reply to Boca Raton

September 6, 2000

State of Florida  
Department of State  
Corporation Division  
409 East Gaines Street  
Tallahassee, FL. 32399  
850-488-9000

900003418703--6  
-10/09/00--01101--015  
\*\*\*\*122.50 \*\*\*\*78.75

via UPS 1ZV440R92210000038

RE: THE TAX PREP FIRM, INC.  
SOUTH FLORIDA ELDER CENTER, INC.

Dear Sir or Madam:

Enclosed please find one original and one copy of the Articles of Incorporation for each of the above referenced corporations. Please file the originals in your offices and certify and return to us one certified copy of each corporation.

We are enclosing two of our checks in the amount of \$122.50 each (representing \$70.00 filing fee, and \$52.50 to certify, each).

Also enclosed please find a prepaid return UPS Airbill for overnight delivery return of the certified documents to this office.

Thank you for your prompt attention and courtesy.

Very truly yours,  
BRUCE H. HEST, PA

Bruce H. Hest, Esq.

FILED  
00 OCT -9 AM 9:00  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Member:  
National Network of Estate Planning Attorneys  
Society of Certified Senior Advisors  
National Academy of Elder Law Attorneys

10-11  
92

ARTICLES OF INCORPORATION  
OF  
SOUTH FLORIDA ELDER CENTER, INC.

00 OCT -9 AM 9:00  
FILED  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLE - NAME

The name of this corporation is SOUTH FLORIDA ELDER CENTER, INC.

ARTICLE II - DURATION

This corporation shall have perpetual existence commencing on the date of this filing of these Articles with the Department of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting or engaging in any or all lawful activities of business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of One Dollar (\$1.00) par value common stock which shall be designated as "common shares."

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his or her pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address and city of the initial registered office of the corporation is c/o Bruce Hest, PA, 7777 Glades Road Suite 207, Boca Raton, Florida 33434 and the name of the registered agent at such address is Bruce H. Hest, Esq.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

The corporation shall have two (2) directors constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by the bylaws. However, there shall never be less than one Director nor more than five. The names and addresses of the initial Board of Directors of the corporation is:

BRUCE H. HEST	7777 Glades Road
	Boca Raton, FL. 33434
ROBIN HEST	7777 Glades Road
	Boca Raton, FL. 33434

ARTICLE VIII - INCORPORATORS

The name and address of the incorporator signing these Articles is  
BRUCE H. HEST, 7777 Glades Road, Boca Raton, FL. 33434.

ARTICLE IX - INDEMNIFICATION

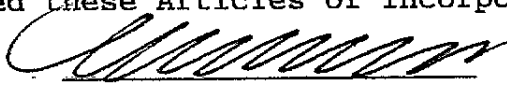
The corporation shall indemnify any Officer or Director or any former officer or director, to the full extent permitted by law.

ARTICLE X - AMENDMENT

The corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

Dated this 6th day of September, 2000.

IN WITNESS WHEREOF, the undersigned being the incorporator of this corporation, has signed these Articles of Incorporation.

  
BRUCE H. HEST

STATE OF FLORIDA  
COUNTY OF PALM BEACH

Before me, the undersigned authority, personally appeared BRUCE H. HEST, who is personally known to me, and who executed the foregoing articles of incorporation and he acknowledged before me, according to law, that he made and subscribed the same for the purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 6th of September, 2000.

  
Notary Public

CAROLYN D. SUISSA

My commission expires:



Carolyn D Suissa

My Commission CC734989

Expires April 19, 2002

CERTIFICATE DESIGNATING REGISTERED AGENT

Pursuant to the provisions of Section 607.325, Florida Statutes, the following is submitted:

SOUTH FLORIDA ELDER CENTER, INC. desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 7777 Glades Road, Boca Raton, FL. 33434, has named Bruce H. Hest, Esq., BRUCE HEST, PA., located at Suite 207, 7777 Glades Road, Boca Raton, Florida 33434, as its agent to accept service of process within Florida.

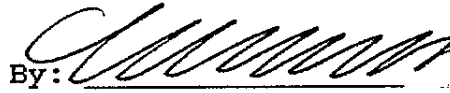
Dated September 6, 2000.

  
BRUCE H. HEST

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate. I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of section 607.325, Florida Statutes.

BRUCE HEST, PA

By:   
Bruce Hest, President

FILED  
00 OCT -9 AM 9:00  
SECRETARY OF STATE  
TALLAHASSEE, FL 32301