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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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To:

Division of Corporations
Fax Number : (850) 922-4001

From:

Account Name : SAVETAX ACCOUNTING, INC.
Account Number : I20000000077
Phone : (954) 730-3131
Fax Number : (954) 739-2075

FLORIDA PROFIT CORPORATION OR P.A.
FINANCIAL & INSURANCE COMPANY, INC.

Certificate of Status	0
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ARTICLES OF INCORPORATION

OF

FINANCIAL & INSURANCE COMPANY, INC.

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TALLAHASSEE, FLORIDA

The undersigned incorporator does hereby make, subscribe, file and acknowledge these Articles of Incorporation for the purpose of organizing a corporation under the Florida General Corporation Act.

ARTICLE I

The name of this Corporation shall be:

FINANCIAL & INSURANCE COMPANY, INC.

ARTICLE II

GENERAL NATURE OF BUSINESS

The general purpose for which this Corporation is organized shall be to engage in any lawful activity or to transact any lawful business for which a corporation may be incorporated under the Florida General Corporation Act.

ARTICLE III

AUTHORIZED SHARES

The total authorized capital stock of this Corporation shall consist of 5,000 Shares of Common Stock, par value \$1.00 per share.

Prepared by: SAVETAX ACCOUNTING, INC.
3601 W. COMMERCIAL BLVD., SUITE 28
FT. LAUDERDALE, FL 33309

By: ANN STROMQUIST

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ARTICLE IV

CAPITAL TO BEGIN BUSINESS

The amount of capital with which this Corporation shall begin business shall be determined by the initial Board of Directors.

ARTICLE V

TERM OF EXISTENCE

This Corporation shall exist perpetually.

ARTICLE VI

ADDRESS OF REGISTERED OFFICE IN THIS STATE

The street address of the initial registered office of this Corporation in the State of Florida is: 840 CORDOVA DRIVE
BOCA RATON, FL. 33432

and the initial registered agent of this Corporation at that address shall be:

SANTO A. SAPUPPO

ARTICLE VII

NUMBER OF DIRECTORS

This Corporation shall have not less than one (1) Director.

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ARTICLE VII

The Directors of this Corporation are:

SANTO A. SAPUPPO – PRESIDENT & SECRETARY

ARTICLE IX

INITIAL BOARD OF DIRECTORS

The name and address of the initial member of the Board of Directors is:

SANTO A. SAPUPPO
840 CORDOVA DRIVE
BOCA RATON, FL. 33432

ARTICLE X

The name and address of the person signing these Articles of Incorporation is:

SANTO A. SAPUPPO
840 CORDOVA DRIVE
BOCA RATON, FL. 33432

ARTICLE XI

The street address of the principal place of business is

840 CORDOVA DRIVE
BOCA RATON, FL. 33432

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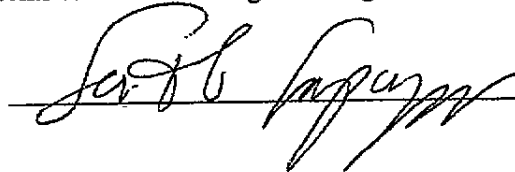
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In Witness Whereof, I have hereunto subscribed my hand and seal

this 11th day of October, 2000



THE UNDERSIGNED, named as the registered agent in Article VI of these
Articles of Incorporation hereby consents to act as such registered agent.



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