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Florida Department of State
Division of Corporations
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FLORIDA PROFIT CORPORATION OR P.A.

AIN & GRUDA ASSOCIATES, P.A.

Certificate of Status	0
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ARTICLES OF INCORPORATION

OF

AIN & GRUDA ASSOCIATES, P.A.

**ARTICLE I
NAME**

The name of this Corporation is. AIN & GRUDA ASSOCIATES, P.A.

**ARTICLE II
PURPOSES**

This Corporation is organized for the purpose of rendering professional accounting services and related services in transacting any and all lawful business permitted for such a professional service corporation under Chapters 607 and 621 of the Florida Statutes.

**ARTICLE III
STOCK**

This Corporation is authorized to issue 1000 shares of common stock with a par value of \$.01 per share.

**ARTICLE IV
REGISTERED AGENT**

The street address of the initial registered office of this Corporation is 20764 West Dixie Highway, Aventura, Florida 33180-1146; and the name of the initial registered agent at that address is Lester A. Gruda.

**ARTICLE V
DIRECTORS**

This Corporation shall have two directors initially. The number of directors may be increased or diminished from time to time as provided in the Bylaws, but shall never be less than one. The names and addresses of the initial directors of this Corporation are Lester A. Gruda and Clifford B. Ain, 20764 West Dixie Highway, Aventura, Florida 33180-1146.

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**ARTICLE VI
INCORPORATOR**

The name and address of the incorporator of this Corporation is Lester A. Gruda, 20764 West Dixie Highway, Aventura, Florida 33180-1146.

**ARTICLE VII
ADDRESS**

The principal office and mailing address of the Corporation is 2674 West Dixie Highway, Aventura, Florida 33180-1146.

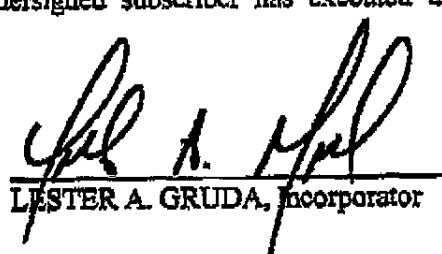
**ARTICLE VIII
INDEMNIFICATION**

This Corporation shall indemnify, defend, save and hold harmless and insure its officers and directors to the fullest extent permitted by law either now or hereafter.

**ARTICLE IX
PERPETUAL EXISTENCE**

This Corporation shall have perpetual existence unless sooner dissolved as provided by law.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 6 day of October 2000.


LESTER A. GRUDA, incorporator

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ACCEPTANCE OF APPOINTMENT
OF
REGISTERED AGENT

The undersigned hereby accepts the appointment as registered agent contained in the foregoing Articles of Incorporation.


LESTER A. GRUDA

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