From-KIRKPINKERTON

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Florida Department of State

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Division of Corporations

Pax Number : (850) 922-4001

From:

Account Name : KIRK PINKERTON, A PROFESSIONAL ASSOCIATION

Account Number : 071670002600

Phone : (941)364-2409

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FLORIDA PROFIT CORPORATION OR P.A.

Lichtenstein & Briefman, CPAs, P.A.

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FAX AUDIT # H00-60616

ARTICLES OF INCORPORATION

OF

LICHTENSTEIN & BRIEFMAN, CPAs, P.A.

The undersigned, for the purpose of forming a corporation under the Professional Service Corporation and Limited Liability Company Act and the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation:

Article 1. Name. The name of the Corporation is:

LICHTENSTEIN & BRIEFMAN, CPAs, P.A.

Article 2. Mailing Address. The mailing address of the Corporation is:

2501 South Tamiami Trail Sarasota, Florida 34239-4502

Article 3. Duration. The duration of the Corporation is perpetual.

Article 4. Purpose. The purpose of the Corporation is to provide accounting services to the public and other related professional services permitted by Florida law.

Article 5. Capital Stock. The aggregate number of shares which the Corporation is authorized to issue is 10,000 shares of common stock. Such shares shall be of a single class and shall have \$0.10 par value. The issuance of any shares shall be restricted to persons who are licensed to provide certified public accounting services.

Prepared by:

David M. Silberstein, Esq.

Kirk Pinkerton

720 South Orange Avenue Sarasota, Florida 34236

(941) 364-2481 Atty. Bar #436879

FAX AUDIT # H00-60616

Article 6. Initial Registered Office and Agent. The street address of the initial Registered Office of the Corporation is 720 South Orange Avenue, Sarasota, Florida 34236, and the name of its initial Registered Agent at that address is David M. Silberstein.

Article 7. Incorporator. The name and address of the Incorporator is as follows:

Mark Briefman, CPA

2501 South Tamiami Trail Sarasota, Florida 34239-4502

Article 8. Amendment. The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

Article 9. Indemnification. The Corporation shall indemnify each Officer and Director, including former Officers and Directors, to the full extent permitted by law.

Article 10. Commencement of Corporate Existence. In accordance with Section 607.0203, Florida Statutes, the date when corporate existence shall commence is the date of execution by the incorporator of these Articles of Incorporation. In the event these Articles of Incorporation are not filed within the time period set forth in Section 607.0203, Florida Statutes, the date when corporate existence shall commence is the date of filing by the Secretary of State.

IN WITNESS WHEREOF, the undersigned Incorporator has signed these Articles of Incorporation on this 17 day of November, 2000.

Mark BRIEFMAN, CPA

Incorporator

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of LICHTENSTEIN & BRIEFMAN, CPAs, P.A., which is contained in the foregoing Articles of Incorporation, and agrees to comply with the provisions of all statutes relative to the proper and complete performance of his duties, and accepts the duties and obligations of Section 607.0505, Plorida Statutes.

DATED this 17 day of Noverher, 2000.

Registered Agent

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