

BOND,
SCHOENECK
& KING, P.A.

Attorneys at Law

4001 Tamiami Trail North
Suite 404
Naples, FL 34103-3555
Phone: 941-262-8000
Fax: 941-262-5386
www.bsk.com

Bonita Springs, FL

Bond, Schoeneck & King, LLP
Albany, NY
Buffalo, NY
Oswego, NY
Saratoga Springs, NY
Syracuse, NY
Overland Park, KS

PO10000000670

December 19, 2000

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: *Articles of Incorporation*
How, Cacchione & Gainey, PA

Dear Madam/Sir:

We represent How, Cacchione & Gainey, PA, a professional corporation to be formed under the laws of the State of Florida. Pursuant to the Professional Service Corporation And Limited Liability Company Act and the Florida Business Corporation Act, enclosed please find Articles of Incorporation. Please file the Articles of Incorporation. **Please be advised that the effective date of the filing shall be January 1, 2001.** We have enclosed a check in the amount of \$70.00 payable to the "Department of State" to cover the applicable filing fees.

As soon as the document is filed, please forward a copy of the filed Articles of Incorporation and all other documentation confirming and relating to this filing to our office. A copy of the Articles of Incorporation are enclosed for your convenience.

We appreciate your assistance in this matter. If you have any questions, please feel free to contact our office.

Very truly yours,

BOND, SCHOENECK & KING, P.A.

William L. Owens

William L. Owens

WLO/acb
Enclosures

cc: Richard J. How, CPA (w/ enc.)

WILLIAM L. OWENS
voice mail ext. 144
owensw@bsk.com

FILED
DEC 26 AM 11:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

100003513551-5
-12/26/00--01120--020
*****70.00 *****70.00

EFFECTIVE DATE
01-01-01

gk 01/03



ARTICLES OF INCORPORATION
OF
HOW, CACCHIONE & GAINNEY, PA

FILED
00 DEC 26 AM 11:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, who is a certified public accountant and duly licensed to practice public accounting in the State of Florida, desiring to form a professional corporation in accordance with Chapter 621 of the Florida Statutes and the Professional Service Corporation And Limited Liability Company Act, adopts the following Articles of Incorporation:

Article 1 - Name.

The name of the Corporation shall be:

How, Cacchione & Gainney, PA

Article 2 - Duration.

The duration of the Corporation is perpetual.

EFFECTIVE DATE
01/01/01

Article 3 - Purposes.

The purposes for which the Corporation is organized is to practice public accounting.

Article 4 - Principal Office and Mailing Address.

The principal place of business of the Corporation is at 600 Fifth Avenue South, Suite 212, Naples, Florida 34102. The mailing address of the Corporation is 600 Fifth Avenue South, Suite 212, Naples, Florida 34102.

Article 5 - Initial Registered Office and Agent.

The initial registered office of the Corporation is at 600 Fifth Avenue South, Suite 212, Naples, Florida 34102. The name of the initial registered agent at that address is Richard J. How, C.P.A.

Article 6 - Authorized Shares.

The aggregate number of shares which the Corporation is authorized to issue and have outstanding at any one time is One Million (1,000,000) shares of voting common stock. Such shares shall be of a single class and shall have a par value of \$0.01 per share.

Article 7 - Incorporator.

The name and address of the sole Incorporator of the Corporation is:

Richard J. How, C.P.A.	600 Fifth Avenue South, Suite 212 Naples, Florida 34102
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Article 8 - Initial Board of Directors.

The initial Board of Directors shall consist of three (3) members. The number of members on the Board of Directors may be increased or decreased at any time. The names and addresses of the initial Directors of the Corporation are:

Richard J. How, C.P.A.	600 Fifth Avenue South, Suite 212 Naples, Florida 34102
Frederick R. Cacchione, C.P.A.	600 Fifth Avenue South, Suite 212 Naples, Florida 34102
Anne De Padro Gainey, C.P.A.	600 Fifth Avenue South, Suite 212 Naples, Florida 34102

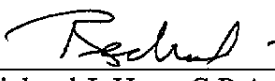
Article 9 - Effective Date.

These Articles of Incorporation shall take effect and the Corporation's existence shall commence on January 1, 2001.

Article 10 - 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.

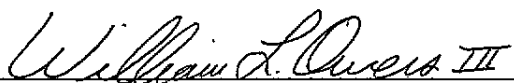
IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 19th day of December, 2000.

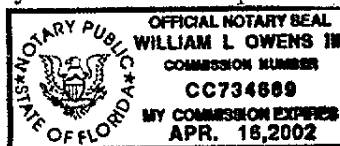

Richard J. How, C.P.A.
Sole Incorporator

FILED
00 DEC 26 AM 11:05
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA)
)
COUNTY OF COLLIER) ss.:

The foregoing instrument was acknowledged before me this 19th day of December, 2000 by RICHARD J. HOW, C.P.A., ☒ who is personally known to me (or who produced _____ as identification) and who acknowledged to and before me that he executed the instrument for the purposes therein expressed.

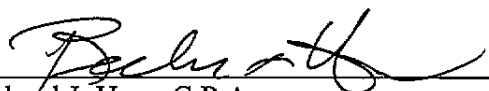

Notary Public
My Commission Expires:



ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of How, Cacchione & Gainey, PA, which is contained in the foregoing Articles of Incorporation. I am familiar with, and accept, the obligations of my position as registered agent.

Dated this 19th day of December, 2000.


Richard J. How, C.P.A.
Registered Agent