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To:

Division of Corporations

Fax Number : (850) 922-4001

From:

Account Name : CAPITAL CONNECTION, INC.

Account Number : I20000000257 Phone

Fax Number

: (850)224-8870 : (850)222-1222

FLORIDA PROFIT CORPORATION OR P.A.

JACOBSON, COHEN & ASSOCIATES, P.A.

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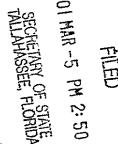
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Corporate Filings

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ARTICLES OF INCORPORATION

OF



JACOBSON, COHEN & ASSOCIATES, P.A.

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I: NAME

The name of the corporation is JACOBSON, COHEN & ASSOCIATES, P.A. The specific nature of this professional association is the practice of law.

ARTICLE II: PRINCIPAL OFFICE

The principal place of business and mailing address of the corporation is 800 NW 62nd Street, Suite 200, Fort Lauderdale, Florida 33309.

ARTICLE III: CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is one hundred (100) shares having a par value of (\$1.00) per share.

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ARTICLE IV: INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is Steven E. Cohen, 800 NW 62nd Street, Suite 200, Fort Lauderdale, FL 33309.

ARTICLE V: INCORPORATOR

The name and address of the incorporator of these Articles of Incorporation is Capital Connection, Inc., 417 E. Virginia St., Suite 1, Tallahassee, FL 32301.

ARTICLE VI: INITIAL BOARD OF DIRECTORS

The name and address of each member of the initial Board of Directors of the corporation is Steven E. Cohen, 1140 Bauhinia Road, Delray Beach, FL 33483, Daniel E. Jacobson, 32 Northwoods Lane, Boynton Beach, FL 33436.

ARTICLE VII: SPECIAL PROVISION

It is the intent of the incorporator and directors that the corporation qualify under Section 1244 of the Internal Revenue Code and that the corporation file as a Sub S Corporation. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

The undersigned has executed these Articles of Incorporation this 5th day of March 2001.

"Capital Connection, Inc. by Stacey Leggett, Client Representative"

Storey Koggett

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CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

rursuant to the provisions of section 607.0501, Florida Statutes, the mentioned corporation, organized under the laws of the state of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

1. The name of the corporation is:	
JACOBSON, COHEN & ASSOCIATES, P.A.	
2. The name and street address of the registion STEUEN E CONEN	tered agent and office
000 NW 6248 5 5075 200	
FURT LANGERDAE FLORIDA 33309	

HAVE BEEN NAMEO AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SECRETARY OF STATE
TALLAHASSEE, FLOAID

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