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DANIEL P. EHMKE, C.P.A., P.A.

621 South Federal Highway, Suite 9 • Fort Lauderdale, FL 33301-3145 • 954-525-6609

Member of
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
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AICPA TAX DIVISION
AICPA - PRIVATE COMPANIES
PRACTICE SECTION

August 15, 2001

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

RE: Roger C. Kostman, Inc.

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-08/20/01--01102--018
*****78.75 *****78.75

Gentlemen:

Enclosed is an original and two (2) copies of the Articles of Incorporation for the above-named corporation, together with a check in the amount of \$78.75 representing the fee for filing same (filing fee, designation of registered agent, and certified copy fee). Please stamp the second copy as having been filed.

Thank you for your assistance in this matter.

Very truly yours,

DANIEL P. EHMKE, C.P.A., P.A.

Elissa R. Kurland, C.P.A.

Enclosures

Core\Forms\Secretary of State re Incorporation

FILED
01 AUG 20 AM 11:15
SECRETARY OF STATE
TALLAHASSEE FLORIDA

7 saw
8/22/01

**Articles of Incorporation
of
Roger C. Kostman, Inc.**

FILED
01 AUG 20 AM 11:15
SECRETARY OF STATE
TALLAHASSEE FLORIDA

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

Article I - Name

The name of the corporation shall be: Roger C. Kostman, Inc.

Article II - Purpose of Corporation

The Corporation is authorized to engage in any activity or business permitted under the laws of the United States of America and of the State of Florida.

Article III - Principal Office

The principal place of business and mailing address of this corporation shall be:
1 Las Olas Circle #1505, Ft. Lauderdale, FL 33316.

Article IV - Shares and Capitalization

A. The number of shares of stock that this corporation is authorized to have outstanding at any one time is: 100,000 shares of \$1.00 par value per share.

B. No holder of shares of stock of any class shall have any preemptive right to subscribe to or purchase any additional shares of any class, or any bonds or convertible securities of any nature; provided, however, that the Board of Director(s) may, in authorizing the issuance of shares of stock of any class, confer any preemptive right that the Board of Director(s) may deem advisable in connection with such issuance.

C. The Board of Director(s) of the Corporation may authorize the issuance from

time to time of shares of its stock of any class, whether now or hereafter authorized, or securities convertible into shares of its stock of any class, whether now or hereafter authorized, for such consideration as the Board of Director(s) may deem advisable, subject to such restrictions or limitations, if any, as may be set forth in the bylaws of the Corporation.

D. The Board of Director(s) of the Corporation may, by Restated Articles of Incorporation, classify or reclassify any unissued stock from time to time by setting or changing the preferences, conversions or other rights, voting powers, restrictions, limitations as to dividends, qualifications, or terms or conditions of redemption of the stock.

Article V - Initial Registered Agent and Street Address

The name and Florida street address of the initial registered agent is: Daniel P. Ehmke, 621 South Federal Highway, Suite 9, Fort Lauderdale, FL 33301-3145.

Article VI - Incorporator

The name and address of the incorporator to these Articles of Incorporation is: Daniel P. Ehmke, 621 South Federal Highway, Suite 9, Fort Lauderdale, FL 33301-3145.

Article VII - Officers

The initial officers of the Corporation shall be:

President:	Roger C. Kostman
Vice-President:	LeeAnn Kostman
Secretary:	LeeAnn Kostman

Article VIII - Directors

The initial director(s) of the Corporation shall be:

Roger C. Kostman
LeeAnn Kostman

Article IX - S Corporation

The Corporation may elect to be taxed as an S Corporation as provided in Sub-Chapter S of the Internal Revenue Code of 1986, as amended.

A. The shareholders of this Corporation may elect and, if elected, shall continue such election to be an S Corporation as provided in Sub-Chapter S of the Internal Revenue Code of 1986, as amended, unless the shareholders of the Corporation unanimously agree otherwise in writing.

B. If the Corporation elects S Corporation status, after such election none of the shareholders of the Corporation, without the written consent of all shareholders of the Corporation, shall take any action, or make any transfer or other disposition of the shareholders' shares of stock in the Corporation which will result in the termination or revocation of such election to be an S Corporation as provided in Sub-Chapter S of the Internal Revenue Code of 1986, as amended.

Article X - Powers of Corporation

The Corporation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, subject to any limitations or restrictions imposed upon it by applicable law or these Articles of Incorporation.

Article XI - Term of Existence

The Corporation shall have perpetual existence.

Article XII - Registered Owner(s)

The Corporation, to the extent permitted by law, shall be entitled to treat the person in whose name any share or right is registered on the books of the Corporation as the owner thereto for all purposes and, except as may be agreed in writing by the Corporation,

the Corporation shall not be bound to recognize any equitable or other claim to, or interest in, such share or right on the part of any other person, whether or not the Corporation shall have notice thereof.

Article XIII - Bylaws

The Board of Director(s) of the Corporation shall have the power, without the assent or vote of the shareholders, to make, alter, amend or repeal the Bylaws of the Corporation, but the affirmative vote of a number of directors equal to a majority of the number who would constitute a full Board of Directors at the time of such action shall be necessary to take any action for the making, alteration, amendment or repeal of any of the Bylaws.

Article XIV - Effective Date

These Articles of Incorporation shall be effective immediately upon approval of the Secretary of State of the State of Florida. Any and all actions taken by the initial officers and board of directors on behalf of the Corporation prior to such approval by the State of Florida are hereby expressly ratified and approved.

Article XV - Amendment

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, or in any amendment hereto, or to add any provision to these Articles of Incorporation, or to any amendment hereto, in any manner now or hereafter prescribed or permitted by the provisions of any applicable statutes of the State of Florida, and all rights conferred upon shareholders in these Articles of Incorporation, or any amendment hereto, are granted subject to this reservation.

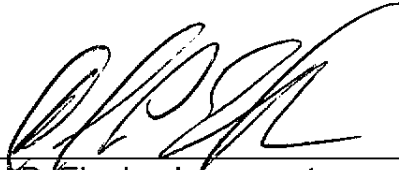
Article XVI - Indemnification

The Corporation shall indemnify any director or officer of the Corporation who was

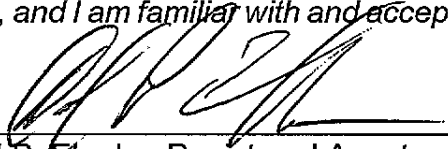
wholly successful, on the merits or otherwise, in the defense of any proceeding to which the director or officer was a party because the director or officer is, or was, a director or officer of the Corporation, against reasonable attorney fees and expenses incurred by the director or officer in connection with the proceeding. The Corporation may indemnify an individual made a party to a proceeding because the individual is or was a director, officer, employee or agent of the Corporation against liability if authorized in the specific case after determination, in the manner required by the Board of Director(s), that indemnification of the director, officer, employee or agent, as the case may be, is permissible in the circumstances because the director, officer, employee or agent has met the standard of conduct set forth by the Board of Director(s). The indemnification and advancement of attorney fees and expenses for directors, officers, employees and agents of the Corporation shall apply when such persons are serving at the Corporation's request while a director, officer, employee or agent of the Corporation, as the case may be, as a director, officer, partner, trustee, employee or agent of another foreign or domestic Corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, whether or not for profit, as well as in their official capacity with the Corporation. The Corporation may also pay for or reimburse the reasonable attorney fees and expenses incurred by a director, officer, employee or agent of the Corporation who is a party to a proceeding in advance of final disposition of the proceeding. The Corporation also may purchase and maintain insurance on behalf of an individual arising from the individual's status as a director, officer, employee or agent of the Corporation, whether or not the Corporation would have power to indemnify the individual against the same liability under the law. All references in these Articles of Incorporation are deemed to include any amendment or

successor thereto. Nothing contained in these Articles of Incorporation shall limit or preclude the exercise of any right relating to indemnification or advancement of attorney fees and expenses to any person who is or was a director, officer, employee or agent of the Corporation or the ability of the Corporation otherwise to indemnify or advance expenses to any such person by contract or in any other manner. If any word, clause or sentence of the foregoing provisions regarding indemnification or advancement of the attorney fees or expenses shall be held invalid as contrary to law or public policy, it shall be severable and the provisions remaining shall not be otherwise affected. All references in these Articles of Incorporation to "director", "officer", "employee" and "agent" shall include the heirs, estates, executors, administrators and personal representatives of such persons.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, and acknowledge and file the foregoing Articles of Incorporation under the laws of the State of Florida this 15th day of August, 2001.


Daniel P. Ehmke, Incorporator

Having been named 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.


Daniel P. Ehmke, Registered Agent

8/15/01
Date

FILED
AUG 20 AM 11:15
SECRETARY OF STATE
TALLAHASSEE FLORIDA