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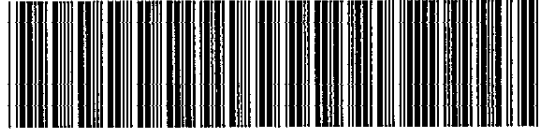
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Requestor's Name _____
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 City _____ State _____ ZIP _____ Phone _____

CORPORATION(S) NAME

Friedman Associates Certified
 Public Accountants and
 Due-Diligence, Forensic
 Tax & Valuation Consultants
 P. A.

- Profit
 NonProfit
 Amendment
 Merger
 Foreign
 Dissolution
 Mark
 Limited Partnership
 Annual Report
 Other
 Reinstatement
 Reservation
 Change of Registered Agent
 Certified Copy
 Photo Copies
 Certificate Under Seal
 Call When Ready
 Call If Problem
 After 4:30
 Walk In
 Will Wait
 Pick Up
 Mail Out

Name
Availability
Document
Examiner
Updater
Verifier
Acknowledgment
W.P. Verifier


 Empire State Accountancy Association
 Toll Free: 1-800-432-3028

ARTICLES OF INCORPORATION

OF

Friedman Associates Certified Public Accountants and
Due-Diligence, Forensic, Tax, & Valuation Consultants P.A.

The undersigned, who is duly licensed to engage in the practice of public accounting in the State of Florida, desires to form a professional service corporation pursuant to Chapter 473 of the Florida Statutes for the purpose of rendering a public accounting service, and adopts the following Articles of Incorporation for such corporation.

ARTICLE I - NAME

The name of this corporation is:

Friedman Associates Certified Public Accountants and
Due-Diligence, Forensic, Tax, & Valuation Consultants, PA

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ARTICLE II - PURPOSE AND POWERS

- A. The general nature of the business to be transacted by the corporation is to engage in the general practice of accounting, in the State of Florida, in order to render all services authorized by such license or otherwise legally authorized to be performed in the State of Florida.
- B. And in general, to carry on any other business whatsoever in connection with the foregoing or which is calculated, directly or indirectly, to promote the interest of the corporation or to enhance the value of its properties.
- C. And, further to borrow or raise money for any purposes of the corporation and to secure the same interest, or for other purposes, to mortgage, all or any part of the property corporeal or incorporeal rights now owned or hereinafter acquired, and to create, issue, draw, and accept and negotiate bonds and mortgages, bills of

exchange, promissory notes, or other obligations or negotiable instruments, and to do all other acts to the extent permitted under the laws of the State of Florida, and more particularly, Chapter 473 of the Florida Statutes, governing professional service corporations.

ARTICLE III - CAPITALIZATION

- A. The maximum number of shares of stock that this corporation is authorized to issue is ONE THOUSAND (1000) shares, which shares shall be common stock having a par value of One One-Hundredth of One Dollar (\$.01) per share. Said stock shall only be issued to those persons who are employed by the corporation and who are duly licensed to practice accounting in the State of Florida.
- B. No shareholder of the corporation may sell, assign, or transfer his share of the corporation except to another individual who is eligible to be a shareholder of the corporation.

ARTICLE IV - DIRECTORS

- A. This corporation shall be governed by a Board consisting of one (1) Director initially, and the number of directors may be increased from time by the By-Laws adopted by the Stockholders, but shall never be less than one (1).
- B. The Board of Directors shall consist of only those individuals who are duly licensed to practice accounting in the State of Florida.
- C. The names and addresses of the Officers, first Board of Directors and subscribers to these Articles of Incorporation are as follows:

MILTON GENE FRIEDMAN

800 S.E. 3rd Avenue
Suite 301
Fort Lauderdale, FL 33316

ARTICLE V - Existence

This corporation shall have perpetual existence.

ARTICLE VI - Subscriber

The name and post office address of the subscriber to these Articles of Incorporation and the number of shares the subscriber agrees to take, and the value of consideration therefore, is:

MILTON GENE FRIEDMAN
800 S.E. 3rd Avenue, Suite 300,
Fort Lauderdale, FL 33301

100 shares at \$.01 par totaling \$1

ARTICLE VII - PRINCIPAL AND INITIAL REGISTERED OFFICE AND AGENT

The street address of the principal office is 800 S.E. 3rd Avenue, Suite 301, Fort Lauderdale, Florida 33316; the initial registered office is 800 S.E. 3rd Avenue, Suite 301, Fort Lauderdale, Florida 33301; and the name of the initial registered agent of this corporation is Milton Gene Friedman.

ARTICLE VIII - VOTING RIGHTS

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares.

ARTICLE IX - PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same

kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - BY LAWS

The power to adopt, alter, amend or repeal by laws shall be in the manner as provided by law.


ARTICLE XI - AMENDMENTS

These articles of incorporation can be amended in the manner provided by law. Every Amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved at a meeting by a majority of the stockholder entitled to vote.

ARTICLE XII - STOCKHOLDERS AGREEMENT

Stockholders of this corporation may enter into such stockholders and trustees agreements as they may see fit wherein and whereby such stockholders may limit their voting rights by virtue of such stockholders and trustees agreements.

IN WITNESS WHEREOF, I have hereunto set my hand and seal and caused to be filed in the Office of the Secretary of State, these Articles of Incorporation.



MILTON GENE FRIEDMAN, Subscriber (SEAL)

CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT AND REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 or 617.0501, FLORIDA STATUTES, THE UNDERSIGNED 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.

The name of the corporation is: Friedman Associates Certified Public Accountants and Due-Diligence, Forensic, Tax.& Valuation Consultants, PA

The name and address of the registered agent and office is:

Milton Gene Friedman
800 S.E. 3rd Avenue, Suite 301
Ft. Lauderdale, Florida 33316

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.



Milton Gene Friedman
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STATE OF FLORIDA

COUNTY OF BROWARD

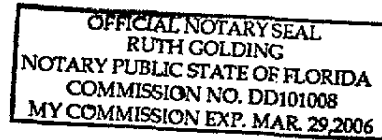
BEFORE ME, the undersigned authority, personally appeared MILTON GENE FRIEDMAN, who acknowledged before me that he signed the foregoing Articles of Incorporation, that he signed same for the purposes therein expressed, freely and voluntarily.

WITNESS my hand and official seal at Ft. Lauderdale, Broward County, Florida, on this 23rd day of October 2002.

NOTARY PUBLIC, STATE OF FLORIDA
My Commission Expires:



Personally known



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