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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PAUL & ELKIND, P.A.
PO BOX 449
DELAND, FL 32721-0449
PHONE: (386)734-3020
FACSIMILE: (386)734-3096

November 25, 2002

DIVISION OF CORPORATIONS
ATTENTION: NEW FILINGS
PO BOX 6327
TALLAHASSEE, FL 32399

RE: ARTICLES OF INCORPORATION FOR
PAUL & ELKIND, P.A.

Dear Clerk:

Enclosed please find the following documents for filing:

1. Original and one copy of the Articles of Incorporation for Paul & Elkind, P.A.
2. Check in the amount of \$78.75 - \$70.00 for filing, \$8.75 for certificate of status.

Please file the original Articles and return a certified copy to the undersigned. If you have any questions, please feel free to contact me.

Very Truly Yours,
PAUL & ELKIND, P.A.



Harlan L. Paul

HLP/ps
enclosure

**ARTICLES OF INCORPORATION
OF
PAUL & ELKIND, P.A.**

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, all of whom are duly licensed to practice law in the State of Florida, desiring to form a professional corporation in accordance with the Florida Business Corporation Act and the Florida Professional Service Corporation and Limited Liability Company Act, adopt the following Articles of Incorporation:

I. NAME

The name of the professional Corporation is PAUL & ELKIND, P.A.

II. PURPOSE

The purpose for which the Corporation is organized is to practice the profession of law

**III. ELECTION UNDER PROFESSIONAL
CORPORATION ACT**

The Corporation elects to be governed by the provisions of the Florida Professional Service Corporation and Limited Liability Company Act.

IV. DURATION

The term of existence of the Corporation is perpetual.

V. CAPITAL STOCK

The number of shares the Corporation is authorized to issue is 1,000, all of which shall be common shares with par value of \$10.00 per share.

VI. STATED CAPITAL

The amount of capital with which the Corporation shall begin business is \$10,000.00.

VII. REGISTERED OFFICE

The street address of the Corporation's initial registered office in this State is 142 East New York Avenue, DeLand, Florida, 32720. The initial registered agent at the registered office is Harlan L. Paul.

VIII. PRINCIPAL OFFICE

The mailing address of the initial principal office of the Corporation is P.O. Box 449, DeLand, FL, 32721-0449.

IX. INCORPORATORS

The names and post office addresses of the incorporators are the following:

Name	Address
Harlan L. Paul	P.O. Box 449 DeLand, FL 32721-0449

X. MANAGEMENT

The business of the Corporation shall be managed by the shareholders of the Corporation rather than by a Board of Directors.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation on November 25, 2002.



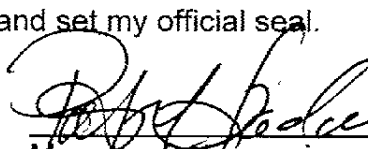
Harlan L. Paul, Incorporator

STATE OF FLORIDA

COUNTY OF VOLUSIA

On November 25, 2002, before me, the undersigned officer, personally appeared, Harlan L. Paul, known to me to be the person whose name is subscribed to this document, and acknowledged that he executed the document for the purposes contained within it.

IN WITNESS WHEREOF, I sign here and set my official seal.


My commission expires 1-4-2006
02 NOV 28 11:49
FILED
TALLAHASSEE
STATE
FLORIDA

(SEAL)



Patricia M. Sadaka
MY COMMISSION # DD077241 EXPIRES
January 4, 2006
BONDED THRU TROY FAIN INSURANCE, INC.