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JOEL MARGULES

Attorney at Law

Post Office Box 16206 Pananta City, Florida 32406

Phone (850)785-1575
Fax (850)785-7375
E: Mail Selugram@AOL.com

February 21, 2003

Department of State

Division of Corporations
P.O. Box 6327

Tallahassee, FL 32314

RE: JOEL MARGULES, P.A.

To Whom Tit May Concern:

Enclosed please find and original and one (1) one copy of the Articles of Incorporation of JOEL MARGULES, P.A., and Designation of Resident Agent, together with my check in the amount of Seventy Dollars (\$70.00) for filing.

Thank you for your assistance in this matter.

Sincerely,

JOEL MARGULES

effective date

ARTICLES OF INCORPORATION

OF

FILED

2003 FEB 25 AM II: 53

SLÜKE TARY OF STATE TALLAHASSEE FLORIDA

JOEL MARGULES, P.A.

Article I- Name

The name of this corporation is JOEL MARGULES, P.A. The initial street address is 721 Georgia Avenue, Panama City, FL. 32404 and the mailing address is Post Office Box 16206, Panama City, FL 32406.

Article II-Duration

This corporation shall exist perpetually, commencing with the date of execution and acknowledgment of these Articles.

Article III- Purpose

The general nature and purposes of business to be transacted, promoted and carried on by the corporation are as follows:

- a. To engage in every aspect of the practice of law, and all its fields, as are engaged in by attorneys at law.
- be. To engage and render the professional services involved only through it \s officers, agents and employees who shall be attorneys at law in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional services as this corporation.
- c. To do everything necessary ad proper in accomplishing the purposes herein set forth and to do anything incidental thereto which is not forbidden under the laws of the State of Florida.
- d. To carry on any other lawful activity permitted under Chapter 621 of the Florida Statutes and not specifically precluded by any provision of Section 621.08 thereof.

Article IV- Capital Stock

This corporation is authorized to issue one hundred (100) shares of One dollar (\$1.00) par value common stock.

Article V-Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 721 Georgia Avenue, Panama City, Florida 32404 and the name of the initial registered agent of this corporation at that address is Joel Margules.

Article VI-Initial Board of Directors

This corporation shall have one (1) director initially. The number of directors may be either increased or decreased from time to time by the By-laws, but shall never be less than one (1). The name and address of the initial director of this corporation is:

Joel Margules President/Director
721 Georgia Avenue
Panama City, FL 32404

Article VII-Incorporators

The name and address of the person signing these Articles is

Joel Margules President Director
721 Georgia Avenue
Panama City, FL 32404
FL Bar No. 0844322

Article VIII-By-Laws

The power to adopt, alter, amend or repeal By-laws shall be vested in the Board of Directors and the Shareholders. By Laws adopted by the Shareholders may be repealed or changed only by the Shareholders. By Laws adopted by the Board of Directors may be repealed or changed by the Board of Directors or by the Shareholders.

Article X- Preemptive Rights

Every Shareholder, upon the sale for cash or any 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 rate share thereof (as nearly a may be done without issuance of fractional shares) at the price at which it is offered to others.

Article XI-Amendments of Articles of Incorporation

These Articles of Incorporation may be amended in any manner and by way of any procedure provided by law.

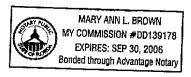
IN WITNESS WHEREOF, the undersigned subscriber has hereunto executed these Articles of Incorporation on this the the day of the appointment as registered agent.

JOEL MARGULES

STATE OF FLORIDA COUNTY OF BAY

The foregoing instrument was acknowledged before me this day of <u>Fubruary</u>, 2003, by JOEL MARGULES, who did not take an oath and who is personally known to me.

Seal



Mary Dan & Brown Notary Public

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