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Florida Department of State  
Division of Corporations  
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To: **ATTN: STACY PRATHER - PER TELEPHONE CONVERSATION**

Division of Corporations  
Fax Number : (850) 205-0381

From:

Account Name : STEEL HECTOR & DAVIS  
Account Number : 071541002004  
Phone : (305) 577-4726  
Fax Number : (305) 577-7001

*ATTN: STACY PRATHER*

**DOMESTICATION**

Trugman Valuation Associates, P.A>

Certificate of Status	0
Certified Copy	1
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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## CERTIFICATE OF DOMESTICATION

of

**Trugman Valuation Associates Inc.**

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned, Gary R. Trugman, President of Trugman Valuation Associates Inc., (the "Corporation"), a foreign corporation, in accordance with Florida Statutes, section 607.1801 does hereby certify that:

1. The date on which Corporation was first incorporated was June 15, 1993;
2. The jurisdiction where the Corporation was first incorporated was New Jersey;
3. The name of the Corporation immediately prior to the filing of this Certificate of Domestication was Trugman Valuation Associates, Inc.;
4. The name of the Corporation, as set forth in its Articles of Incorporation, to be filed pursuant to Sections 607.0202 and 607.0401 with this Certificate of Domestication is Trugman Valuation Associates P.A.; and
5. The jurisdiction that constituted the seat, siege, social principal place of business or central administration of the Corporation, or any other equivalent thereto under applicable law immediately prior to the filing of the Certificate of Domestication was New Jersey.

I am Gary R. Trugman, of Trugman Valuation Associates Inc. and am authorized to sign this Certificate of Domestication on behalf of the Corporation and have done so this 10<sup>th</sup> day of June.

  
(Authorized Signature)

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**ARTICLES OF INCORPORATION  
OF  
TRUGMAN VALUATION ASSOCIATES, P.A.**

The undersigned incorporator to these Articles of Incorporation, an attorney duly licensed to render services as such under the laws of the State of Florida, hereby forms a Professional Corporation for profit pursuant to the provisions of the Professional Service Corporation and Limited Liability Company Act and other laws of the State of Florida.

**ARTICLE I - NAME**

The name of this corporation is Trugman Valuation Associates, P.A. (the "Corporation").

**ARTICLE II - PRINCIPAL OFFICE**

The initial principal place of business and mailing address of this Corporation is One Southeast Third Avenue - 10<sup>th</sup> Floor, Miami, Florida 33131.

**ARTICLE III - COMMENCEMENT OF CORPORATE EXISTENCE**

The existence of the Corporation shall commence upon the date these Articles of Incorporation are filed with the Florida Department of State.

**ARTICLE IV - PURPOSE**

The Corporation is organized for the purposes of engaging in the practice of accounting, consulting and any other lawful business for a professional corporation organized under the Professional Service Corporation and Limited Liability Company Act of the State of Florida.

**ARTICLE V - CAPITAL STOCK**

The maximum number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time shall be 1,000 shares of common stock, par value One Cent (\$.01) per share. The consideration to be paid for each share shall be fixed by the Board of Directors and may be paid in whole or in part in cash or other property, tangible or intangible, or in labor or services actually performed for the Corporation, with a value, in the judgment of the directors, equivalent to or greater than the full par value of the shares.

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ARTICLE VI - INITIAL REGISTERED AGENT AND  
INITIAL REGISTERED OFFICE

The initial Registered Agent and the street address of the initial registered office of this Corporation shall be:

Linda B. Trugman, C.P.A.  
2452 Cordoba Bend  
Weston, Florida 33327

ARTICLE VII - INITIAL BOARD OF DIRECTORS

The Corporation shall have two directors initially. The number of directors may be either increased or decreased from time to time as provided in the bylaws, but shall never be less than one. The names and addresses of the initial directors of the Corporation are:

Gary R. Trugman - 2452 Cordoba Bend, Weston, Florida 33327; and  
Linda B. Trugman - 2452 Cordoba Bend, Weston, Florida 33327.

ARTICLE VIII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation is:

Samuel C. Ullman  
200 South Biscayne Boulevard, 43rd Floor  
Miami, Florida 33131-2398

ARTICLE IX - BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors and the shareholders, except that the Board of Directors may not amend or repeal any bylaws adopted by the shareholders if the shareholders specifically provide that the bylaws is not subject to amendment or repeal by the directors.

ARTICLE X - AMENDMENTS

The Corporation reserves the right to amend, alter, change or repeal any provision in these Articles of Incorporation in the manner prescribed by law, and all rights conferred on shareholders are subject to this reservation. These Articles of Incorporation may be amended prior to the issuance of shares of the Corporation by the unanimous approval or consent of the Board of Directors. Thereafter, every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholder's meeting by the holders of

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a majority of the shares entitled to vote on the matter or in such other manner as may be provided by law.

IN WITNESS WHEREOF, the undersigned, as Incorporator, has executed the foregoing Articles of Incorporation this 10 day of June, 2003.



Samuel C. Ullman  
Incorporator

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CERTIFICATE DESIGNATING THE ADDRESS  
AND AN AGENT UPON WHOM PROCESS MAY BE SERVED

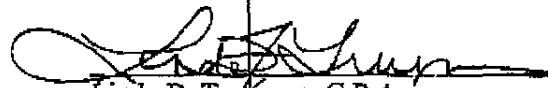
WITNESSETH:

That Trugman Valuation Associates, P.A., desiring to organize under the laws of the State of Florida, which will have its principal office in Florida, has named Linda B. Trugman, C.P.A., 2452 Cordoba Bend, Weston, Florida 33327, as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-stated Corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I accept the duties and obligations of Section 607.0505, Florida Statutes.

Dated: This 9<sup>th</sup> day of June, 2003.

  
Linda B. Trugman, C.P.A.  
Registered Agent

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