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FLORIDA PROFIT CORPORATION OR P.A.

Hank Gracin, P.C.

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FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

December 27, 2004

CT CORPORATION SYSTEM

SUBJECT: HANK GRACIN, P.C.
REF: W04000046933

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The only acceptable corporate suffixes for professional associations are PROFESSIONAL ASSOCIATION, P.A., and CHARTERED.

An effective date may be added to the Articles of Incorporation if a 2005 date is needed, otherwise the date of receipt will be the file date. A separate article must be added to the Articles of Incorporation for the effective date.

If you have any further questions concerning your document, please call (850) 245-6931.

Becky McKnight
Document Specialist
New Filings SectionFAX Aud. #: H04000252596
Letter Number: 704A00071408

**ARTICLES OF INCORPORATION
OF
HANK GRACIN, P.A.
UNDER CHAPTER 607 AND/OR CHAPTER 621
OF THE FLORIDA STATUTES**

ARTICLE I.

NAME

The name of the corporation is: Hank Gracin, P.A.

ARTICLE II.

PRINCIPAL OFFICE

The principal place of business is at Hank Gracin, P.A., c/o ARS Financial Services, Inc., Boca Corporate Plaza, 1801 Clint Moore Road, Suite 109, Boca Raton, FL 33489, Attention: John L'Abbate.

ARTICLE III.

PURPOSE

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

ARTICLE IV.

SHARES

The number of shares which the corporation shall have authority to issue is one hundred (100) shares of common stock, par value of \$.001 per share.

ARTICLE V.

DIRECTORS AND OFFICERS

The sole director and officer of the corporation is Hank Gracin at Hank Gracin, P.A., c/o ARS Financial Services, Inc., Boca Corporate Plaza, 1801 Clint Moore Road, Suite 109, Boca Raton, FL 33489, Attention: John L'Abbate.

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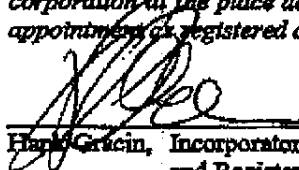
ARTICLE VI.**REGISTERED AGENT**

The name and address of the Registered Agent is Hank Gracin at Hank Gracin, P.A., c/o ARS Financial Services, Inc. Boca Corporate Plaza, 1801 Clint Moore Road, Suite 109, Boca Raton, FL 33489, Attention: John L'Abbate.

ARTICLE VII.**INCORPORATOR**

The name and address of the Incorporator is Hank Gracin, c/o ARS Financial Services, Inc., Boca Corporate Plaza, 1801 Clint Moore Road, Suite 109, Boca Raton, FL 33489, Attention: John L'Abbate.

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate I am familiar with and accept the appointment as registered agent and agree to act in this capacity.



Hank Gracin, Incorporator
and Registered Agent

December 21, 2004

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