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OSBORNE & OSBORNE, P.A.

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Division of Corporations

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TALLAHASSEE, FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.

Ruggiero & Associates, P.A.

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CLERK OF COURT
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**ARTICLES OF INCORPORATION
OF
RUGGIERO & ASSOCIATES, P.A.**

ARTICLE 1

NAME

The name of this Professional Corporation is Ruggiero & Associates, P.A. and is being organized pursuant to Chapter 621 of the Florida Statutes.

ARTICLE 2

PRINCIPAL PLACE OF BUSINESS

The principal place of business of this Professional Corporation shall be 428 Charley Avenue, Fort Lauderdale, Florida, 33312.

ARTICLE 3

MAILING ADDRESS

The mailing address of this Professional Corporation shall be 428 Charley Avenue, Fort Lauderdale, Florida, 33312.

ARTICLE 4

PURPOSES AND POWERS

The general nature of the professional services to be rendered by this Professional Corporation shall be as follows:

- (a) To engage in every phase and aspect of the business of rendering the same professional services to the Public that an accountant licensed under the laws of the State of Florida is authorized to render, but such professional services shall be rendered only through officers, employees, and agents who are duly licensed under the laws of the State of Florida.
- (b) Without limiting the generality of any of the foregoing language, the Professional Corporation shall have all of the powers which are now or which

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may hereafter be conferred upon professional corporations by the laws of the State of Florida.

ARTICLE 6

CAPITAL STOCK

The aggregate number of shares which this Professional Corporation shall have authority to issue is Ten Thousand (10,000) shares of Common Stock, having a par value of One Dollar (\$1.00) per share, which shares of Common Stock, as a class, shall have unlimited voting rights and are entitled to receive the net assets of this Professional Corporation upon dissolution.

The Board of Directors shall require any officer, Stockholder, agent, or employee of this Professional Corporation, who has been rendering professional services to the public and who becomes legally disqualified to render such professional services within the State of Florida, to sever all employment with, and financial interest in, this Professional Corporation forthwith.

ARTICLE 8

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Professional Corporation is 788 S. Federal Highway, Suite 100, Boca Raton, Florida 33432, and the name of the initial registered agent of this Professional Corporation at that address is R. Brady Osborne, Jr.

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ARTICLE 7

INCORPORATOR

The name and address of the person signing these Articles of Incorporation, the Incorporator, is Daniel H. Ruggiero, 428 Charley Avenue, Fort Lauderdale, Florida 33312.

ARTICLE 8

AMENDMENT

This Professional Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, as provided by law.

The undersigned Incorporator, for the purposes of forming a professional corporation under the laws of the State of Florida, has executed these Articles of Incorporation this 16th day of November 2005.



Daniel H. Ruggiero, Incorporator

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CERTIFICATE OF

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DESIGNATION OF REGISTERED AGENT
TALLAHASSEE, FLORIDA

FOR

RUGGIERO & ASSOCIATES, P.A.

Pursuant to Section 607.0505, Florida Statutes, the following is submitted:

Ruggiero & Associates, P.A., desiring to organize under the laws of the State of Florida, with its registered office as indicated in the Articles of Incorporation, has named R. Brady Osborne, Jr., located at 798 S. Federal Highway, Suite 100, Boca Raton, Florida 33432, County of Palm Beach, State of Florida, as its registered agent for service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-stated Professional Corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties and I accept the duties and obligations as set forth in Section 607.0505, Florida Statutes.


R. Brady Osborne, Jr.

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