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ARTICLES OF INCORPORATION

OF

06 JUL 21 PM 2:41 SECRETARY OF STATE TALLAHASSEE, FLORIDA

HAROLD J. KAPLAN, M.D., P.A.

THE UNDERSIGNED incorporator hereby forms a Professional Association under Chapter 621 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the Corporation shall be:

HAROLD J. KAPLAN, M.D., P.A.

ARTICLE II. PRINCIPAL OFFICE

The address of the principal office of this Corporation shall be200 Avenue Des Parques North, Venice, FL 34285, and the mailing address of the Corporation shall be the same.

ARTICLE III. PURPOSE

The corporation is organized for the following purposes:

A. To engage in the practice of accounting as a professional corporation.

B. To do everything necessary, proper, or convenient to accomplish any of the purposes set forth in these articles, and to do every other act incidental to the corporate purposes which is not forbidden under the laws of the United States, the State of Florida or any other state, country, or territory in this nation by the provisions of these articles of incorporation.

The purposes of this corporation shall be carried out only through officers, employees, and agents, each of whom is licenses or otherwise legally qualified to render professional accounting services in the State of Florida.

ARTICLE IV. CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 100 shares of common stock having a \$5.00 par value per share.

ARTICLE V. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This Corporation shall have one Director initially, but may be increased or decreased from time to time. The name and address of the initial member of the Board of Directors is:

> HAROLD J. KAPLAN 200 Avenue Des Parques North Venice, FL 34285

ARTICLE VI. REGISTERED AGENT

The street address of the initial registered office of the Corporation shall be 200 Avenue Des Parques North Venice, FL 34285

and the name of the initial registered agent of the Corporation at that address is HAROLD J. KAPLAN

ARTICLE VII. TERM OF EXISTENCE

This Corporation shall exist perpetually.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

HAROLD J. KAPLAN 200 Avenue Des Parques North Venice, FL 34285

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal. Λ

BY HABOLD J.

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

BRAD HACKER having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0501 OR 617.0501, Florida Statutes.

SECRETARY OF STU FALLAHASSEE, FLO JUL 21 PM 2: