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# ARTICLES OF INCORPORATION

### <u>OF</u>

# Daniel J. Flugrath, C.P.A., P.A.

The undersigned Incorporator hereby forms a corporation under the laws of the State of Florida:

### ARTICLE I. CORPORATE NAME

The name of this Corporation is: Daniel J. Flugrath, C.P.A., P.A.

# ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

c/o Morrison, Brown, Argiz & Farra, LLP 1001 Brickell Bay Drive, 9th Floor Miami, Florida 33131

ARTICLE III - DURATION

The Corporation shall have perpetual existence.

# SECKETARY OF STATE

### ARTICLE IV - PURPOSE

The objects and purposes to be transacted and carried on by this Corporation and the professional services to be rendered in connection therewith are as follows:

- To engage in the practice of accounting and related professional services through its
  officers, employees and agents who are duly licensed as certified public accountants in
  the State of Florida.
- 2. To engage in the providing of such professional services to the public through

participation in partnerships, so long as all partners shall be duly licensed as certified

public accountants under the laws of the State of Florida, or corporations formed under

Chapters 607 and 621 of the Florida Statutes which are duly authorized to provide such

professional services through their officers, employees and agents.

3. To transact any and all lawful business for which corporations may be incorporated under

Chapters 607 and 621 of the Florida Statutes.

ARTICLE V. <u>CAPITAL STOCK</u>

The aggregate number of shares, which the corporation shall have the authority to issue,

shall be 1,000 shares of ONE DOLLAR \$1.00 par value voting common stock.

ARTICLE VI- INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 1001 Brickell Bay

Drive, 9th Floor, Miami, Florida 33131 and the name of the initial registered agent of this

Corporation at that address is ED S. TORGAS.

ARTICLE VII - BOARD OF DIRECTORS

This Corporation shall have ONE (1) director initially. The number of directors may be

either increased or diminished 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:

Name: Daniel J. Flugrath

c/o Morrison, Brown, Argiz & Farra, L.L.P.

1001 Brickell Bay Drive 9th Floor

Miami, Florida 33131

ARTICLE VIII. INCORPORATOR

2

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

DANIEL J. FLUGRATH, CPA 1001 BRICKELL BAY DRIVE NINTH FLOOR MIAMI, FLORIDA 33131

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation

this 29th day of December, 2006.

Daniel J. Flugrath, C.P.A., Incorporato

CERTIFICATE OF REGISTERED AGENT
OF
Daniel J. Flugrath, C.P.A., P. A.

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act.

That Daniel J. Flugrath, C.P.A., P.A. desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Corporation, at the City of Miami, County of Miami-Date, State of Florida, has named ED S. TORGAS 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 place designated in this Certificate I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.

Dated this 29th day of December, 2006.

Ed S. Torgas