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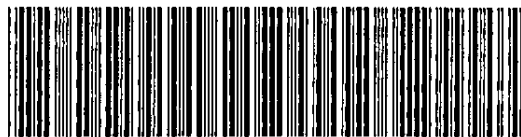
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SIEGEL, LIPMAN, DUNAY, SHEPARD & MISKEL, LLP

GARY S. DUNAY
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JONATHAN L. SHEPARD
CARL E. SIEGEL

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5355 TOWN CENTER ROAD
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SCOTT BACKMAN
LINDA B. LYMAN

February 24, 2011

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

Re: Articles of Incorporation of
Kenneth W. Lipman, P.A.

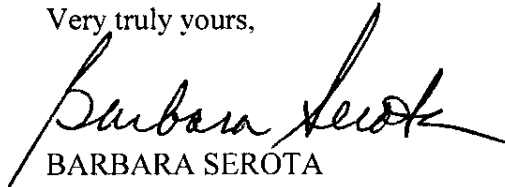
Dear Sir/Madam:

Enclosed please find original and extra copy of the Articles of Incorporation for Kenneth W. Lipman, P.A.; a check for \$70.00 and a return stamped envelope.

Please stamp, file and return a copy to our office.

Thank you.

Very truly yours,


BARBARA SEROTA

enc.

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DIVISION OF CORPORATIONS

**ARTICLES OF INCORPORATION
OF
KENNETH W. LIPMAN, P.A.**

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DIVISION OF CORPORATIONS
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**ARTICLE 1
NAME**

The name of this Corporation is Kenneth W. Lipman, P.A.

**ARTICLE 2
PRINCIPAL PLACE OF BUSINESS**

The principal place of business of this Corporation shall be 5355 Town Center Road, Suite 801, Boca Raton, Florida 33486.

**ARTICLE 3
MAILING ADDRESS**

The mailing address of this Corporation shall be 5355 Town Center Road, Suite 801, Boca Raton, Florida 33486.

**ARTICLE 4
PURPOSES AND POWERS**

This Professional Association is engaged in the practice of law.

**ARTICLE 5
CAPITAL STOCK**

The aggregate number of shares which this Corporation shall have authority to issue is One Hundred (100) shares of Common Stock, having a par value of \$.01 per share.

**ARTICLE 6
INITIAL REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of this Corporation is 5355 Town Center Road, Suite 801, Boca Raton, Florida 33486, and the name of the initial registered agent of this Corporation at that address is Kenneth W. Lipman.

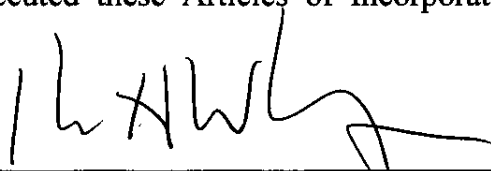
ARTICLE 7
INCORPORATOR

The name and address of the person signing these Articles of Incorporation, the Incorporator, is Kenneth W. Lipman, 5355 Town Center Road, Suite 801, Boca Raton, Florida 33486.

ARTICLE 8
AMENDMENT

This 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 has executed these Articles of Incorporation on February 22, 2011.



Kenneth W. Lipman, Incorporator

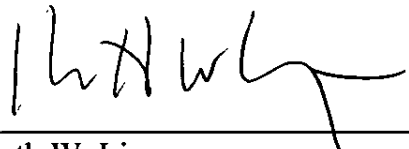
**CERTIFICATE OF
DESIGNATION OF REGISTERED AGENT
FOR
KENNETH W. LIPMAN, P.A.**

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

Kenneth W. Lipman, 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 Kenneth W. Lipman, located at 5355 Town Center Road, Suite 801, Boca Raton, Florida 33486, County of Palm Beach, as its registered agent for service of process within this State.

ACKNOWLEDGEMENT:

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 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.



Kenneth W. Lipman

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SECRETARY OF STATE