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ORDER DATE : January 15, 1993

ORDER TIME : 2:27 PM

ORDER NO. : 175881

CUSTOMER NO: 80490A

CUSTOMER: Jarri Gibba, Legal Assistant

Heinkel & Pappas, Pa

Suite 201

243 West Park Avenue Winter Park, FL 32789 900000098459 -01/19/93--01019--005 ****122.50

DOMESTIC FILING

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NAME:

BORCHECK, YUSCHOK 1 ASSOCIATES, P.A.

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<u>^</u>	ARTICLES OF INCORPORATION
	ARTICLES OF AMENDMENT
	RESTATED ARTICLES OF INCOMPORATION
	ARTICLES OF DISSOLUTION
	REINSTATEMENT
	ANNUAL REPORT
	CERTIFICATE OF LIMITED PARTHERSHIP
PLEASE	RETURN THE FOLLOWING AS PROOF OF FILING:
ки ,	CERTIFIED COPY
	PLATE ETAMPES COOV

CONTACT PERSON: Deborah A. Schröder

CERTIFICATE OF GOOD STANDING

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EXAMINER'S INITIALS:

ARTICLES OF INCORPORATION

OF

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BORCHECK, YUSCHOK & ASSOCIATES, P.A.

Article I

Name, Principal Place of Business, and Duration

The name of the Corporation is Borcheck, Yuschok & Associates, P.A. The principal place of business of the Corporation is 201 N. New York Avenue, Winter Park, Florida 23789. The duration of the Corporation is perpetual.

Article II

Registered Office and Agent

The address of the registered office in the State of Florida is 243 W. Park Ave., Ste. 201, in the City of Winter Park, County of Orange. The name of the registered agent at such address is Peter C. Pappas.

Article III

Corporate Purposes, Powers and Rights

The general purpose for which this Corporation is organized shall be:

- 1. To engage in every phase and aspect of the business of rendering the same professional services to the public that Certified Public Accountants duly licensed under the laws of the State of Florida are authorized to render, but such professional services shall be rendered only through officers, employees, and agents of the Corporation who are duly licensed under the laws of the State of Florida to practice as Certified Public Accountants therein.
- To invest the funds of this Corporation in real estate, mortgages, stocks, bonds or any other type of investment, and to own real and personal property necessary for the rendering of such professional services.
- 3. To do anything necessary and proper for the accomplishment or furtherance of any of the purposes or objectives of the Corporation enumerated in these Articles of Incorporation or any amendment thereof, and to do any act necessary or incidental to the

protection and benefit of the Corporation; and, in general, either alone or in association with other corporations, firms or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of such purposes or objectives of the Corporation.

4. It is intended that this Corporation is organized for and may conduct and transact any or all lawful business authorized and not prohibited by Chapter 607 or Chapter 621 of the Florida Statutes, as the same may be from time to time amended. Provided, however, and notwithstanding the generality of the foregoing, this Corporation is not to conduct a banking, safe deposit, trust, insurance, surety, express, building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition business.

Article IV

Capital Stock

The total number of shares of capital stock which the Corporation has the authority to issue is 10,000 shares of Common Stock ("Common Stock") \$1.00 par value per share.

Article V

Incorporator

1. The name and mailing address of the incorporator of this Corporation is as follows:

Name

Address

Peter C. Pappas

243 W. Park Ave., Ste. 201 Winter Park, FL 32789

2. The power of the incorporator shall terminate upon the filing of the Articles of Incorporation of the Corporation with the office of the Secretary of State of Florida.

Article VI

Board of Directors

- 1. The initial number of directors of this Corporation shall be two (2).
- 2. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of this Corporation, but shall never be less than one.

3. The name and street address of the initial members of the Board of Directors, who shall hold office for the first year of existence of this Corporation or until their successors are elected or appointed and have qualified, are:

Name

Street Address

Michael S. Borcheck

201 N. New York Ave. Winter Park, FL 32789

Andrea L. Yuschok

201 N. New York Ave. Winter Park, FL 32789

- 4. Any Director may be removed from office for any cause deemed sufficient by the shareholders of the Corporation. Such removal shall be by a majority of the stock entitled to vote thereon at any annual or special meeting of the shareholders.
- 5. Each Director shall be a Certified Public Accountant duly licensed to render services as such under the laws of the State of Florida.

Article VII

Shareholders

Shares of this Corporation's capital stock shall be issued only to individuals who are duly licensed to render services as a Certified Public Accountant under the laws of the State of Florida. No shareholder of this Corporation may sell or transfer his shares of stock therein except to another individual who is eligible to be a shareholder hereunder. No shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

Article VIII

Director and Shareholder Action by Consent

Any corporate action upon which a vote of directors or a committee thereof or shareholders is required or permitted may be taken without a meeting or vote of directors or shareholders with the written consent of all directors or shareholders having not less than a majority of all of the stock entitled to vote upon the action if a meeting were held; provided, that in no case shall the written consent by holders having less than the minimum percent of the vote required by statute for the proposed corporate action and

provided that prompt notice be given to all directors and shareholders of the taking of corporate action without a meeting and by less than unanimous written consent.

Article IX

Indemnification

The Corporation shall indemnify and hold harmless any officer or Director to the fullest extent permitted by law.

Article X

Records

The books of the Corporation may be kept (unless prohibited by law) outside the State of Florida, at such place or places as may be designated from time to time by the Board of Directors or in the By-laws of the Corporation.

Article XI

Amendment

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto and any right conferred upon the shareholders is subject to this reservation.

The undersigned, for the purpose of forming a corporation under the laws of the State of Florida, does make, file and record these Articles of Incorporation, and does certify that the facts herein stated are true; and I have accordingly hereunto set my hand and seal.

Executed this 14th day of January, 1993.

PETER C. PAPPAS

Incorporator

STATE OF FLORIDA

SS.

COUNTY OF ORANGE

Be it remembered, that on this 14th day of January, 1993 personally appeared before me, the undersigned officer duly

authorized to administer oaths and take acknowledgments, PETER C. PAPPAS, a party to the foregoing Articles of Incorporation, known to me personally to be such, and I having first made known to him the contents of said Articles, he did acknowledge that he signed, sealed and delivered the same as his voluntary act and deed.

Given under my hand and seal of office the day and year aforesaid.

JERRI L. GIBBS, AA667730 Notary Public - State of Florida My Commission Expires:

NOTARY PUBLIC, STATE OF FLORIDA, MY COMMISSION EXPIRES: MAY 19, 1993. BOARTO THAN INSTANT PUBLIC PROCESSIONS.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN PLORIDA, NAHING AGENT UPON WHOM PROCESS MAY BE SERVED

BB JAN 15 MIDES

In compliance with the Florida Business Corporation Act, the following is submitted:

BORCHECK, YUSCHOK & ASSOCIATES, P.A., with its place of business at 201 N. New York Avenue, Winter Park, Florida 32789, has named PETER C. PAPPAS, located at 243 W. Park Ave., Ste. 201, Winter Park, Florida 32789, as its agent to accept service of process within Florida.

Having been named to accept service of process for BORCHECK, YUSCHOK & ASSOCIATES, F.A., 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 of the Florida Business Corporation Act.

Dated this 14th day of January, 1993.

PETER C. PAPPAS Registered Agent

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BORCHECK & GUYER, P.A. CERTIFIED PUBLIC ACCOUNTANTS 201 N. New York Avenue, Suite 302 Winter Park, Florida 32789 - 3136 (407) \$29 - 1335

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NEW FILINGS	AMENDMENTS
Prafit	Amendment
NonProfit	Resignation of R.A., Officer/Director
Limited Liability	Change of Registered Agent
Domestication	Dissolution/Withdrawal
Other	Merger

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OTHER FILINGS
Annual Report
Fictitious Name
Name Reservation

CR2E031(10/92)

REGISTRATION/
QUALIFICATION

Foreign

Limited Partnership

Reinstatement

Trademark

Other

Examiner's Initials

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF

Borcheck, Yuschok + Associates P.A.

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted: (indicate article number(s) being amended, added or deleted)

Article I is amended as to name of Corporation.

The new name is Borcheck + Guyer, P.A.

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows: N|A

THIRD: The date of each amendment's adoption: Quescoty Tan. 1, 1995

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FO	URTH: Adoption of Amendment(s) (CHECK ONE)
汝	The amendment(s) was were approved by the shareholders. The number of votes cast for the amendment(s) was were sufficient for approval.
	The amendment(s) was/were approved by the shareholders through voting groups. The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):
	"The number of votes cast for the amendment(s) was/were
	sufficient for approval byvoting group
	The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
	The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.
	Signed this day 15 of September 1995
	Signature / Welland State (By the Chairman of Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)
	OR
	(By a director if adopted by the directors)
	OR
	(By an incorporator if adopted by the incorporators)
	MICHAEL S. BORCHECK Typed or printed name
	PRESIDENT Title

See the Section of the Section Section