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DIVISION OF CORPORATION

MAIL TO: P.O. Box 5020 TALEARASSEE, Ft. 12314

ACCOUNT NO. : 072100000032

REFERENCE : 530000

81501A

AUTHORIZATION :

COST LIMIT : 9 70.00

ORDER DATE: January 26, 1995

3000001390323

ORDER TIME : 10:15 AM

ORDER NO. : 530800

CUSTOMER NO:

81501A

CUSTOMER: Lawrence A. Levine, Esq.

LAWRENCE A. LEVINE, ESQ

Suite E-207

4300 N. University Drive Ft. Lauderdale, FL 33351

DOMESTIC FILING

NAME:

MBS BENEFIT PLANNING, INC.

XXX ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY

PLAIN STAMPED COPY XXX

CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Debbie Skipper

FILED

ARTICLES OF INCORPORATION

OF

95 JAN 26 PM 1:54

SECRETARY OF STATE TALLAHASSEE, FLORIDA

MBS BENEFIT PLANNING, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

MBS DENEFIT PLANNING, INC.

The address of the principal office of this corporation shall be, c/o 6000 Corporate Drive, Suite 320, Fort Lauderdale, FL 33334, and the mailing address shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. 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 no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 4300 North University Drive, Suite E-207, Fort Lauderdale, Florida 33351, and the name of the initial registered agent of the corporation at that address is Lawrence A. Levino.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. OFFICERS

The name and address of the initial officer of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Kenneth J. Schulman President 6000 Corporate Drive Suite 320 Fort Lauderdale, FL 33334

ARTICLE VII. SPECIAL PROVISION

This corporation shall be organized to comply with the provisions of Subchapter S of the Internal Revenue code, 26 U.S.C. 1361 et. seq., and shall take all actions necessary to obtain and maintain its status as an S corporation as defined therein.

ARTICLE VIII. INCORPORATOR

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

Lawrence A. Levine, P.A.
Suite E-207
4300 North University Drive
Fort Lauderdale, FL 33351

IN WITHESS WHEREOF, the undersigned agent of Lawrence A. Levine, P.A., has hereunto set their hand and seal of corporation of Lawrence A. Levine, P.A., on January 24, 1995.

LAWRENCE A, LEVINE, P.A.

Lawrence A. Levine

FILED

ACCEPTANCE OF REGISTERED AGENT DESIGNATED 95 JAN 26 FILL 1:54 IN ARTICLES OF INCORPORATION OF MBS BENEFIT PLANNING, INC. SECREMANY OF STATE

SECRE MARY OF STATE TALLAHASSEE, FLORIDA

Lawrence A. Levine, having a business office identical with the registered office of the corporation named above, and 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 607.9595, Florida Statutes.

Bv:

Lawrence A. Levino

Registéred Agent