

HOWARD A. CAPLAN

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P95000013004

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

Dear Sir or Madam:

Enclosed are Articles of Incorporation and Acceptance of
Registered Agent for filing, along with the proper filing fee.

Sincerely,

Howard A. Caplan

Howard A. Caplan
Florida Bar 801021

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ARTICLES OF INCORPORATION
OF
CAPLAN & ASSOCIATES, C.P.A.'S, P.A.

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a corporation under the Business Corporations Act and other laws of the State of Florida.

ARTICLE I

The name of the corporation is Caplan & Associates, C.P.A.'S, P.A.

ARTICLE II

The general nature of the business that will be transacted by the corporation is: To engage in every phase, aspect, and activity of the business of rendering the same professional services to the public that a certified public accountant, duly licensed under the laws of the State of Florida, is authorized to render, and such professional services shall be rendered only through officers, employees, and agents who are duly licensed or otherwise legally authorized to render such professional services within this state.

To invest the funds of the corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and to own real and personal property necessary for the operation of the corporation's business.

To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of

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the objects for the furtherance of any of the purposes enumerated in these Articles of Incorporation or any amendments hereto, and either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes and objects of this corporation.

The foregoing enumeration of objects and purposes shall not be held to limit or restrict in any manner the purposes of this corporation otherwise permitted by law.

ARTICLE III

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is ten thousand (10,000) shares of common stock having no par value. The Board of Directors is authorized to issue "Section 1244 Stock" as defined by section 1244 of the Internal Revenue Code.

Shareholders shall have preemptive rights.

Cumulative voting shall not be permitted.

The shareholders may, by bylaw provision or by shareholders' agreement, impose such restriction(s) on the sale, transfer, or encumbrance of the stock of this corporation, as they may see fit.

ARTICLE IV

This corporation shall exist perpetually.

ARTICLE V

The principal office of the corporation initially shall be at

4417 Beach Boulevard, Suite 306, Jacksonville, FL 32207. The principal office may be moved to any address that the Board of Directors shall choose, provided however that the principal office shall be in the State of Florida.

ARTICLE VI

The initial number of directors of the corporation shall be one (1). The number of directors may be changed by bylaw adopted by the shareholders, provided however that the number of directors shall never be less than one (1).

ARTICLE VII

The initial Board of Directors shall be:

<u>Name</u>	<u>Address</u>
M. Elizabeth Caplan	4417 Beach Boulevard Suite 306 Jacksonville, FL 32207

ARTICLE VIII

The name and address of the incorporator and person signing these Article of Incorporation are:

<u>Name</u>	<u>Address</u>
Howard A. Caplan	7235 Trails End Jacksonville, FL 32277

ARTICLE IX

No contract or other transaction between this corporation and any other corporation shall be affected by the fact that any director of this corporation is interested in or is a director or officer of such other corporation. Every person who may become a

director of the corporation is hereby relieved from any liability that might otherwise exist from contracting with this corporation for the benefit of himself or any firm, association or corporation in which he may be interested in any way.

ARTICLE X

This corporation shall have the power to enter into, for the benefit of its employees, one or more of the following: (1) a pension plan, (2) a profit-sharing plan, (3) a stock bonus plan, (4) a thrift and savings plan, (5) a restricted stock option plan, or other retirement or incentive compensation plans.

This corporation shall have the power to make loans, secured or unsecured, to its shareholders, providing said shareholders are active employees of the corporation.

ARTICLE XI

The corporation shall indemnify any and all persons who may serve or who have served at any time as directors or officers, or who at the request of the Board of Directors of the corporation may serve or at any time have served as directors or officers of another corporation in which the corporation at such time owned or may own shares of stock or of which it was or may be a creditor, and their respective heirs, administrators, successors, and assigns, against any and all expenses, including amounts paid upon judgments, counsel fees, and amounts paid in settlement (before or after suit is commenced), actually and necessarily incurred by such person(s) in connection with the defense or settlement of any

claim, action, suit, or proceeding in which they, or any of them, are made a party, or parties, or which may be asserted against them or any of them, by reason of being or having been directors or officers of the corporation, or of such other corporation except in relation to matters as to which any such director or officer or former director or officer or person shall be adjudged in any action, suit, or proceeding to be liable by his own negligence or misconduct in the performance of his duty. Such indemnification shall be in addition to any other rights to which those indemnified may be entitled under any law, bylaw, agreement, vote of shareholders, or otherwise, and the corporation shall indemnify any officer or director, or any former officer or director to the fullest extent permitted by law.

ARTICLE XII

These Articles of Incorporation may be amended in the manner provided by the laws of the State of Florida.

ARTICLE XIII

The registered office shall be and the registered agent at that same address are:

<u>Agent</u>	<u>Registered Office Address</u>
M. Elizabeth Caplan	4417 Beach Boulevard Suite 306 Jacksonville, FL 32207

IN WITNESS WHEREOF, the undersigned incorporator has executed

these Articles of Incorporation, this 7th day of February, 1995.

Howard A. Caplan
Howard A. Caplan

STATE OF FLORIDA

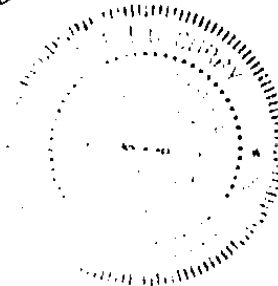
COUNTY OF DUVAL

The foregoing Articles of incorporation were executed and acknowledged before me this day by the incorporator, Howard A. Caplan, to me personally known.

WITNESS my hand and seal this 9th day of February, 1995

James C. Curry
Notary Public

My Commission Expires: 9/26/98



ACKNOWLEDGEMENT AND ACCEPTANCE

OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in the Articles of Incorporation to which this is attached, I hereby accept to act in this capacity, and agree to comply with the provisions of said law relative to keeping open said office.

M. Elizabeth Caplan
M. Elizabeth Caplan

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