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RANDOLPH SWAIN TALLENT
WHITEHEAD & GORMAN
681 GOODLETTE RD NORTH, 140
NAPLES, FLORIDA 33940

Bureau of Corporate Records
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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Re: Richard Gorman & Company, P.A.

Dear Sirs:

Enclosed is the original and one copy of the Articles of Incorporation of RICHARD GORMAN & COMPANY, P.A. for filing with your office. Also find enclosed a check in the amount of \$122.50 to cover the filing fee, certified copy fee, and registered agent fee. Once the Articles have been filed, please return the certified copy to me in the envelope provided.

If you have any questions regarding this matter, please feel free to contact me at (813) 434-0990.

Very truly yours,

Richard M. Gorman
Richard M. Gorman

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TM
3-28-95
02/A

EFFECTIVE DATE
3-22-95

FILED
95 MAR 27 AM 8:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE

3-22-75

FILED

95 MAR 27 AM 8:56

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

RICHARD GORMAN & COMPANY, P.A.

The undersigned, being over the age of eighteen (18) years, competent to contract, and duly licensed to practice public accounting in the State of Florida, for the purpose of organizing a Professional Service Corporation pursuant to the laws of the State of Florida, does hereby adopt the following Articles of Incorporation, and does hereby agree and certify as follows:

ARTICLE I

NAME

The name of this Corporation shall be RICHARD GORMAN & COMPANY, P.A.

ARTICLE II

PRINCIPAL OFFICE

The principal office of this Corporation and its mailing address shall be: 681 GOSPELITE ROAD NORTH, SUITE 140, NAPLES, FLORIDA 33940.

ARTICLE III

COMMENCEMENT OF CORPORATE EXISTENCE

This Corporation shall commence its corporate existence on the 22nd day of March, 1995, and shall have a perpetual existence unless sooner dissolved according to law.

ARTICLE IV

PURPOSE

The purpose for which this Corporation is organized shall be to engage in and carry on all branches of the practice of public accounting within the State of Florida, and to do those things that are necessary or proper in connection with that practice as may be permitted by law, including, without limitation and only by illustration, the following:

(a) To have a corporate seal, which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed, affixed, or in any other manner reproduced.

(b) To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use, and otherwise deal in and with

real or personal property or any interest therein, wherever situated, as may be regularly required in the conduct of its professional business and in connection with any other proper business activity in which the Corporation may engage.

(c) To sell, convey, mortgage, pledge, create security interests in, lease, exchange, transfer, and otherwise dispose of all or any part of its real or personal property and assets.

(d) To lend money to and use its credit to assist its officers and employees as reasonably required in the conduct of its professional business.

(e) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge, or otherwise dispose of, and otherwise sell and deal in and with, shares or other interests in, or obligations of, other domestic or foreign corporations, associations, partnerships or individuals, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district, or municipality or of any instrumentality thereof.

(f) To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as its Board of Directors may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property and income.

(g) To enter into, make, receive assignments of, grant assignments of, and perform contracts of every nature and kind for the conduct of its professional business with any person, partnership, association, corporation, or other entity, and to carry out, cancel, and rescind such contracts.

(h) To lend money for its corporate purposes, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.

(i) To elect or appoint officers and agents and define their duties and fix their compensation.

(j) To make and alter bylaws not inconsistent with its articles of incorporation or with the laws of the State of Florida for the administration and regulation of its affairs.

(k) To promote, by all proper and legitimate agencies and means, education and educational institutions generally, and any and all charitable, religious, scientific and educational movements, purposes or causes; to make gifts and donations for the public welfare or for charitable, religious, scientific or educational purposes.

(l) To dedicate to the public or to any governmental entity or other entity whatsoever for any public or other purpose any of its real or personal property or any interest therein.

(m) To pay pensions and establish pension plans, profit sharing plans, stock bonus plans, stock option plans, and other incentive plans for any or all of its directors, officers and employees.

(n) To be a promoter, incorporator, general partner, limited partner, member, associate, or manager of any corporation, partnership, limited partnership, joint venture, trust, or other enterprise not inconsistent with the laws of the State of Florida.

(o) To restrict the manner in which the persons to whom its capital stock shall be issued or transferred and to enact bylaws to carry these restrictions into effect.

(p) To carry on any other business in connection with and incidental to any of the foregoing businesses, transactions, and dealings; and to do any other act legal under the laws of the State of Florida with all the powers conferred on corporations by the laws of the State of Florida.

(q) To do everything necessary, proper, advisable, or convenient for the accomplishment of the corporate purpose or the attainment of any of the objectives or the furtherance of any of the powers set forth in these Articles of Incorporation, incidental to, pertaining to, or growing out of its professional business or otherwise, and at all times to comply with the provisions of the Florida Professional Service Corporation Act as currently enacted and as may be hereafter amended or superseded by any other statute.

ARTICLE V

PROFESSIONAL SERVICES

The professional services of the Corporation shall be rendered only through officers, employees, and agents who are duly licensed as certified public accountants or are otherwise legally authorized to render such professional services within the State of Florida.

ARTICLE VI

CAPITAL STOCK

6.1. Number and Class of Shares Authorized; Par Value.

This Corporation is authorized to issue Five Hundred (500) shares of voting common stock, having par value of One Dollar (\$1.00) per share, which shall be designated Common Stock.

6.2. Restrictions on Issuance and Transfer.

No share of stock of this Corporation shall be issued or transferred to any person who is not a certified public accountant duly licensed to practice public accounting in the State of Florida.

6.3. Voting Rights.

The Common Stock shall possess and exercise exclusive voting rights and, at all meetings of the shareholders, each record holder of such stock shall be entitled to one vote for each share held. Shareholders holding Common Stock shall have no cumulative voting rights in any election of directors of the Corporation.

6.4. Preemptive Rights.

Each shareholder of this Corporation shall have the first right to purchase shares (and securities convertible into shares) of any class, kind or series of stock in this Corporation that may from time to time be issued, whether or not presently authorized, including shares from the treasury of this Corporation, in the ratio that the number of shares he holds at the time of issue bears to the total number of shares outstanding, exclusive of treasury shares. This right shall be deemed waived by any shareholder who does not exercise it and pay for the shares preempted within thirty (30) days of receipt of a notice in writing from the Corporation, stating the prices, terms and conditions of the issues of shares, and inviting him to exercise his preemptive rights. This right may also be waived by affirmative written waiver submitted by the shareholder to the Corporation within thirty (30) days of receipt of notice from the Corporation.

ARTICLE VII

INITIAL 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 in accordance with the Bylaws, but shall never be less than one (1). The name and street address of the initial director of this Corporation is:

Richard M. Gorman
681 GOODLETTE ROAD NORTH
SUITE 140
NAPLES, FLORIDA 33940

ARTICLE VIII

INCORPORATOR

The name and street address of the person signing these articles of incorporation is:

Richard M. Gorman
681 GOODLETTE ROAD NORTH
SUITE 140
NAPLES, FLORIDA 33940

ARTICLE IX

INITIAL REGISTERED OFFICE AND AGENT

The name and address of the initial registered agent and office of this Corporation shall be as follows:

Richard M. Gorman
681 GOODLETTE ROAD NORTH
SUITE 140
NAPLES, FLORIDA 33940

ARTICLE X

BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the Board of Directors.

ARTICLE XI

DIRECTOR CONFLICTS OF INTEREST

11.1. No contract or other transaction between the Corporation and one or more of its directors, or between the Corporation and any other corporation, firm, association, or other entity, in which one or more of its directors are directors or officers, or are financially interested, shall either be void or voidable for this reason alone or by reason alone that such director or directors are present at the meeting of the board of directors or of a committee thereof which approves such contract or transaction, or that his or their votes are counted for such purpose:

(a) If the fact of such common directorship, officership or financial interest is disclosed or known to the board or committee, and the board or committee approves such contract or transaction by vote sufficient for such purpose without counting the vote or votes of such interested director or directors; or

(b) If such common directorship, officership or financial interest is disclosed or known to the shareholders entitled to vote thereon, and such contract or transaction is approved by vote of the shareholders; or

(c) If the contract or transaction is fair and reasonable as to the Corporation at the time it is approved by the board, a committee or the shareholder.

11.2. Common or interested directors may be counted in determining the presence of a quorum at a meeting of the board of directors or of a committee which approves such contract or transaction.

ARTICLE XII

INDEMNIFICATION

This Corporation shall indemnify and defend any registered agent, officer or director, or any former registered agent, officer, or director if he acted in good faith and in a manner he reasonably believed to be in, or not apposed to, the best interests of the corporation.

ARTICLE XIII

AMENDMENT

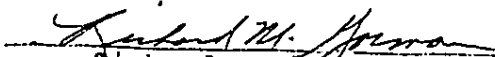
This Corporation reserves the right to amend or repeal any provisions contained in these articles of incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XIV

HEADINGS AND CAPTIONS

The headings or captions of these various articles of incorporation are inserted for convenience and none of them shall have any force or effect, and the interpretation of the various articles shall not be influenced by any of said headings or captions.

IN WITNESS WHEREOF, the undersigned does hereby make and file these articles of incorporation declaring and certifying that the facts stated herein are true, and hereby subscribes thereto and hereunto sets his hand and seal this 22nd day of March, 1925.


Richard M. Garman

IN WITNESS WHEREOF, the undersigned, being the sole incorporator hereinbefore named, for the purpose of forming a corporation under the Florida Business Corporation Act has executed these Articles of Incorporation this 22nd day of March, 1995.



RICHARD M. GORMAN
Sole Incorporator

I, RICHARD M. GORMAN, having been designated to act as registered agent, hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties as Registered Agent.

Dated this 22nd day of March, 1995.



RICHARD M. GORMAN
Initial Registered Agent

FILED
95 MAR 27 PM 8 58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA