

P95000044/96

VAILLANCOURT BORGERSEN & BOATRIGHT, P. A.

ATTORNEYS AND COUNSELLORS AT LAW

2530 WEST BAY DRIVE
LARGO, FLORIDA 34640

ROBIN A. VAILLANCOURT, ESQUIRE
WILLIAM C. BORGERSEN, ESQUIRE
SCOTT R. BOATRIGHT, ESQUIRE

June 5, 1995

TELEPHONE
(813) 585-2050
FAX
(813) 585-3258

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

RECEIVED
JUN 8 1995
TALLAHASSEE, FLORIDA
*****122.50 *****122.50

Re: JAMES J. LOW III & ASSOCIATES, P. A.

Dear Sir or Madam:

Enclosed are the original and one copy of the articles of incorporation for the above-named proposed Florida professional service corporation. Also enclosed is a check in the amount of \$122.50, representing the fees for filing and a certified copy.

Thank you for your assistance in this matter.

Sincerely,

Wm. Borgersen

William C. Borgersen, Esquire

WCB/bg
Enclosures:

Will wait

FILED
95 JUN -8 PM 12:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

D. BROWN JUN - 8 1995

ARTICLES OF INCORPORATION
OF
PROFESSIONAL LEGAL SERVICE CORPORATION UNDER F.S. 621

ARTICLE I. CORPORATE NAME AND PURPOSE.

The name of this professional legal service corporation is JAMES J. LOW III & ASSOCIATES, P.A., and its purpose is to practice law.

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business for the practice of law and mailing address of this professional service corporation are Post Office Box 506, Clearwater, Florida 34617.

ARTICLE III. CAPITAL STOCK.

The corporation shall have three classes of stock to be distinguished as Class A, B, and C stock. The number of shares of Class B stock that this corporation is authorized to have outstanding at any one time is one thousand (1000) with a par value of one dollar each. Each class shall have limitations and relative rights, to wit:

Class A: This class of stock shall have exclusive voting rights and will not participate in dividends or asset distribution. There shall be three (3) shares authorized to be outstanding at any one time. The par value of Class A stock shall be one dollar each.

Class B: This class of stock shall not have any voting rights whatsoever, but shall have exclusive rights to the dividends and asset distributions made by the corporation. The number of shares of Class B stock that this FS § 621 corporation is authorized to have outstanding at any one time is one thousand (1000) with a par value of one dollar each.

Class C: This class of stock shall not have any voting rights whatsoever and will not participate in dividends or asset distributions, but the holder of this class may practice law, pursuant to FS § 621.09 as a stockholder of this corporation. There shall be ten (10) shares authorized to be outstanding at any one time. The par value of Class C stock shall be one dollar each.

ARTICLE IV. INITIAL REGISTERED AGENT AND OFFICE.

The name and address of the initial registered agent are William C. Borgersen, Esquire, 2530 West Bay Drive, Largo, Florida 34640.

ARTICLE V. INCORPORATORS.

The name and street address of the incorporator to these articles of incorporation are William C. Borgersen, Esquire, 2530 West Bay Drive, Largo, Florida 34640.

ARTICLE X. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The directors and officers of this professional corporation shall be indemnified in the event of malpractice proceeding against the corporation. However, this indemnification clause would in no way relieve the individual officer involved of any obligation resulting from his own professional negligence, wrongdoing or misconduct for which he is made personally liable and accountable by F.S. section 621.07.

ARTICLE XI. AMENDMENT OF ARTICLES OF INCORPORATION.

These articles shall be modified, amended or repealed only by a super majority vote of the stockholders in favor of the amendment.

The undersigned has executed these articles of incorporation on June 5, 1995.


William C. Borgersen, Esquire
Incorporator

FILED
95 JUN -8 PM 12:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

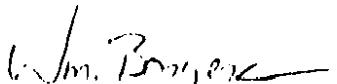
DESIGNATION AND ACCEPTANCE OF REGISTERED AGENT

Pursuant to the provisions of F.S. 621.05, the undersigned professional service corporation organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

1. The name of the corporation is JAMES J. LOW III & ASSOCIATES, P.A.
2. The name of the registered agent is William C. Borgersen, Esquire.
3. The address of the registered agent/registered office is 2530 West Bay Drive, Largo, Florida 34640.

Acceptance

Having been named as registered agent and designated to accept service of process for the above professional service corporation, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


William C. Borgersen, Esquire

June 5, 1995

FILED
95 JUN -8 PM 12:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P95000044196

VAILLANCOURT BORGENSEN & BOATRIGHT, P.A.

ATTORNEYS AND COUNSELLORS AT LAW

2530 WEST BAY DRIVE
LARGO, FLORIDA 33404

ROBIN A. VAILLANCOURT, ESQUIRE
WILLIAM C. BORGENSEN, ESQUIRE
SCOTT R. BOATRIGHT, ESQUIRE

January 3, 1996

TELEPHONE
(913) 885-9050
FAX
(913) 886-3252

600001682236
-01/09/96--01035--005
*****60.00 *****60.00

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

Re: JAMES J. LOW III & ASSOCIATES, P. A.

Dear Sir or Madam:

Enclosed are the original and one copy of the amendment to the articles of incorporation of the above mentioned corporation. Also enclosed is a check in the amount of \$60.00, representing the fees for filing and a certified copy thereof.

Thank you for your assistance in this matter.

Sincerely,

Wm. Borgersen

William C. Borgersen, Esquire

WCB/bg
Enclosures:

FILED
96 JAN -9 AM 9:46
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

\$27.50 due for CC

N/C

VS JAN 12 1996

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

JAMES J. LOW III & ASSOCIATES, P.A.

FILED
96 JAN -9 AM 9:1
SECRETARY OF STATE
TALLAHASSEE FLORIDA

FIRST: Amendment adopted: Article I is hereby amended to be constructed as follows.

ARTICLE I. CORPORATE NAME AND PURPOSE.

The name of this professional legal service corporation is BORGERSEN, LOW, & ASSOCIATES, P.A. and its purpose is to practice law and engage in activities allowable under Florida Statute 621.08.

SECOND: This corporation shall exchange its outstanding, authorized issued stock under the previous corporate name for shares of the to be issued stock on a one for one basis under the new corporate name.

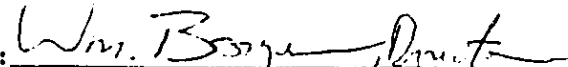
THIRD: The above set forth Amendment to the Article of Incorporation of James J. Low III & Associates, P.A. was adopted on January 1, 1996.

FORTH: Adoption of Amendment. The amendment was approved by a super majority vote of the shareholders. An unanimous vote was cast in favor of the amendment and was sufficient for approval of the amendment.

Signed this 1st day of January, 1996.

BORGERSEN, LOW, & ASSOCIATES, P.A.

BY:



William C. Borgersen, Esquire
Managing Director

P95000044196
OFFICE OF THE COMPTROLLER
APPLICATION FOR REFUND

Section 215.26, Florida Statutes, states in part: "Applications for refunds as provided in this section shall be filed with the Comptroller, except as otherwise provided herein, within 3 years after the right to such refund shall have accrued else such right shall be barred." Three years is generally interpreted as meaning three years from the date of payment into the State treasury. The Comptroller has delegated the authority to accept applications for refund to the unit of State government which initially collected the money.

Pursuant to the provisions of Rule 3A-44.020, Florida Administrative Code, and Section 215.26, Florida Statutes, or Section _____, Florida Statutes, I hereby apply for a refund of moneys I paid into the State treasury, which are subject to refund. The following information is submitted to substantiate the claim.

Name: William C. Borgersen, Esq. EIN or SS#: _____

Address: 2530 West Bay Drive
Largo, FL 34640

Amount: \$25.00 Date Paid _____

Reason for claim: Over payment for amendment, does not want a certified corp for:

BORGENSEN, LOW, & ASSOCIATES, P.A. #P95000044196
Valma Shepard - Amendments

Certified true and correct this _____ day of _____, 19 _____.

Signature See attached letter

* Must be completed if authority is other than Section 215.26, Florida Statutes.

For Agency Use Only	
Agency recommends approval of above claim and submits the following information to substantiate the claim:	Amount of recommended refund \$ <u>25.00</u>
The amount requested above was originally deposited into the State Treasury as a part of the funds deposited on State Treasurer's Receipt No. <u>01035--005</u> dated <u>01/09/96</u>	
Name of Account:	<u>45202130001453000000000010000</u>
Statutory Authority for Collection	<u>607.0122</u>
It is requested that payment be made from the following account:	
NAME OF ACCOUNT:	<u>452021300014530000000022002000</u>
Certified true and correct this _____ day of _____, 19 _____	
Department of State, Division of Corporations (Agency)	(Authorized Signature and Title)

BORGERSEN, LOW, & ASSOCIATES, P. A.

ATTORNEYS AND COUNSELORS AT LAW

*Estate Planning • Real Estate Law
Probate and Trust Administration*

*William C. Borgersen, Esquire
Post Office Box 506
Clearwater, Florida 34617
Telephone: (813) 443-7785
Facsimile: (813) 586-3232*

*James J. Low III, Esquire
Zurich, Switzerland
Telephone (813) 443-7785
Facsimile: (813) 586-3232*

January 16, 1996

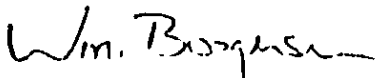
Volma Shepard
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: Cancel Request for Certified Copy of Record
Ref. Number P95000044196

Dear Ms. Shepard,

In response to your letter of January 12, 1996 we request a refund of \$25.00, since we are canceling our request for a Certified Copy of Record. Enclosed for your reference are copies of; your letter dated January 12, 1996, our ARTICLES OF AMENDMENT, and the CORPORATIONS BASIC FEES. Thank you for your assistance in this matter.

Sincerely,



William C. Borgersen, Esquire

ENCLOSURES: