

P95000067180

LAW OFFICES

JAMES F. COMANDER

FIRST UNION BANK BUILDING
8603 SOUTH DIXIE HIGHWAY
SUITE 400
MIAMI, FLORIDA 33143

JAMES F. COMANDER
ANA M. RIVEIRO

05 AUG 28 PM 1995

TELEPHONE
(305) 662-9388
TELECOMER
(305) 662-9389

August 14, 1995

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

Re: Corporate Filing of Gayle H. Comander, P.A.

4000001562444
-08/16/95--01083--012
***122.50 ***122.50

To Whom It May Concern:

Enclosed please find the Articles of Incorporation on the above named company and also a check for the filing fee in the amount of One Hundred Twenty Two Fifty (\$122.50).

If you have any questions or are in need of more detailed information, please contact me at (305) 662-9358.

Sincerely,

Christine Cary, Administrative
Assistant to James F. Comander,
Esquire

JFC/cc

Enclosure

38/17
EPA
AUG 30 1995

WFS 5000067180



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

August 17, 1995

JAMES F. COMANDER, ESQ.
8603 S DIXIE HWY, SUITE 400
MIAMI, FL 33143

SUBJECT: GAYLE H. COMANDER, P.A.
Ref. Number: W95000016633

We have received your document for GAYLE H. COMANDER, P.A. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6915.

Pamela Hall
Document Specialist

Letter Number: 095A00038698

**ARTICLES OF INCORPORATION
OF
GAYLE H. COMANDER, P.A.**

ARTICLE I. NAME

The name of the corporation is Gayle H. Comander, P.A.

ARTICLE II. DURATION AND COMMENCEMENT OF EXISTENCE

The corporation is to have perpetual existence, commencing at the filing of these articles with the Department of State.

ARTICLE III. PURPOSE

The corporation is organized for the purpose of transacting accounting.

ARTICLE IV. CAPITAL STOCK

The aggregate number of shares of stock which the corporation shall have authority to issue is five hundred (500) shares of common stock at a par value of one dollar (\$1.00) per share.

Shares of stock may be disposed of by the corporation for such consideration, having a value of not less than par value of the shares issued therefore, as is determined from time to time by vote of the majority of the outstanding stock.

Treasury shares may be disposed of by the corporation for such consideration as may be determined from time to time by vote of the majority of the outstanding stock.

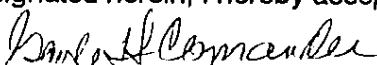
The consideration for the issuance of shares or for the disposal of treasury shares may be paid, in whole or in part, in cash or other property, tangible or intangible, or in labor or services actually performed for the corporation. Shares may not be issued until the full amount of consideration for which shares are to be issued shall have been received by the corporation; such shares shall be deemed fully paid and nonassessable.

The stock in the corporation shall be issued pursuant to the provisions of Section 1244 of the Internal Revenue Code.

ARTICLE V. REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of the corporation in the State of Florida is 8603 S. Dixie Highway, Suite 400, Miami, Florida 33143 and the initial registered agent of this corporation at such address is Gayle H. Comander.

Having been named as registered agent on whom process may be served for the above-stated corporation, at the place designated herein, I hereby accept said appointment as registered agent.



Registered Agent

ARTICLE VI. INCORPORATION

The name and address of the person signing these articles is Gayle H. Comander, 8603 S. Dixie Highway, Suite 400, Miami, FL 33143.

ARTICLE VII. PRINCIPAL OFFICE

The principal office of the corporation shall be located at 8603 S. Dixie Highway, Suite 400, Miami, FL 33143.

ARTICLE VIII. MANAGEMENT OF THE CORPORATION BY BOARD OF DIRECTORS

All corporate powers shall be exercised or under the authority of, and the business and affairs of this corporation shall be managed under the direction of a Board of Directors.

ARTICLE IX. BY-LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the Board of Directors and the shareholders.

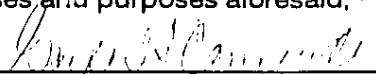
ARTICLE X. INITIAL BOARD OF DIRECTORS

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the by-laws. The name and address of the initial director of this corporation is Gayle H. Comander, 8603 S. Dixie Highway, Suite 400, Miami, FL 33143.

ARTICLE XI. AMENDMENT

The corporation reserves the right to amend, alter, change or repeal any or all of the provisions contained in these Articles of Incorporation, in the manner now or hereafter prescribed by Statute, and all rights conferred upon by Shareholders herein granted herein subject to this reservation.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation at Miami, Dade County, Florida, for the uses and purposes aforesaid, this 17 day of August, of 1995.

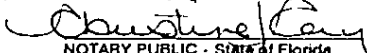

Gayle H. Comander

STATE OF FLORIDA)
)SS
COUNTY OF DADE)

BEFORE ME, the undersigned authority, personally appeared Gayle H. Comander, known to me and known by me to be the person who executed the foregoing Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State of Florida and aforesaid, this 14th day of August, 1995.

My Commission Expires:


NOTARY PUBLIC - State of Florida

OFFICIAL NOTARY SEAL
CHRISTINE JOYARY
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION NO. 0011943
MY COMMISSION EXPIRES 2/1/97