

1201 HAYS STREET
TAMPA, FL 33601
800-342-8086
P96000004263
RECEIVED



networks 6 JAN 12 AM 11:12

PROFESSIONAL CORPORATION

EFFECTIVE DATE
1/9/96

ACCOUNT NO. : 072100000032

REFERENCE : 000750 126220A

AUTHORIZATION :

Patricia Pignato

COST LIMIT : * 122.50

ORDER DATE : January 12, 1996

ORDER TIME : 9:58 AM

ORDER NO. : 000750

300001688888

CUSTOMER NO: 126220A

CUSTOMER: Kathy Roberts, Legal Assistant
R. LAWRENCE HEINKEL, P.A.

Suite 150, Tax Solution Center
201 West Canton Avenue
Winter Park, FL 32789

DOMESTIC FILING

NAME: JO BETH MARANO, P.A.

FILED
66 JAN 12 PM 3:03

X ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

X CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Gail L. Shelby

EXAMINER'S INITIALS:

SAB
1/12/96

EFFECTIVE DATE
1/9/96

ARTICLES OF INCORPORATION
OF
JO BETH MARANO, P.A.

FILED
95 JAN 12 PM 3:03
CLERK OF CIRCUIT COURT
JAN 12 1996

Article I

Name, Principal Place of Business, Effective Date and Duration

The name of the Corporation is JO BETH MARANO, P.A. The principal place of business of the Corporation is 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789. The effective date of incorporation is January 9, 1996. The duration of the Corporation is perpetual.

Article II

Registered Office and Agent

The address of the registered office in the State of Florida is 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789. The name of the registered agent at such address is Joel Elizabeth Marano.

Article III

Corporate Purposes, Powers and Rights

The general purpose for which this Corporation is organized shall be:

1. To engage in every phase and aspect of the business of rendering the same professional services to the public that an Attorney duly licensed under the laws of the State of Florida is authorized to render, but such professional services shall be rendered only through officers, employees, and agents of the Corporation who are duly licensed under the laws of the State of Florida to practice as an Attorney therein.

2. To invest the funds of this Corporation in real estate, mortgages, stocks, bonds or any other type of investment, and to own real and personal property necessary for the rendering of such professional services.

3. To do anything necessary and proper for the accomplishment or furtherance of any of the purposes or objectives of the Corporation enumerated in these Articles of Incorporation or any amendment thereof, and to do any act necessary or incidental to the protection and benefit of the Corporation; and, in general, either alone or in association with other corporations, firms or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of such purposes or objectives of the Corporation.

4. It is intended that this Corporation is organized for and may conduct and transact any or all lawful business authorized and not prohibited by Chapter 607 or Chapter 621 of the Florida Statutes, as the same may be from time to time amended. Provided, however, and notwithstanding the generality of the foregoing, this Corporation is not to conduct a banking, safe deposit, trust, insurance, surety, express, building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition business.

Article IV

Capital Stock

1. The total number of shares of capital stock which the Corporation has the authority to issue is 100 shares of Common Stock ("Common Stock") \$1.00 par value per share.

2. Shares of this Corporation's capital stock shall be issued only to individuals who are duly licensed to render services as an Attorney under the laws of the State of Florida. No shareholder of this Corporation may sell or transfer his shares of stock therein except to another individual who is eligible to be a shareholder hereunder. No shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

Article V

Incorporator

1. The name and mailing address of the incorporator of this Corporation is as follows:

<u>Name</u>	<u>Address</u>
R. Lawrence Heinkel	201 W. Canton Avenue, Suite 150 Winter Park, Florida 32789

2. The power of the incorporator shall terminate upon the filing of the Articles of Incorporation of the Corporation with the office of the Secretary of State of Florida.

Article VI

Board of Directors

1. The initial number of directors of this Corporation shall be one (1).

2. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of this Corporation, but shall never be less than one.

3. The name and street address of the initial member of the Board of Directors, who shall hold office for the first year of existence of this Corporation or until her successor is elected or appointed and has qualified, is:

<u>Name</u>	<u>Address</u>
Joel Elizabeth Marano	201 W. Canton Avenue, Suite 150 Winter Park, Florida 32789

4. Any Director may be removed from office for any cause deemed sufficient by the shareholders of the Corporation. Such removal shall be by a majority of the stock entitled to vote thereon at any annual or special meeting of the shareholders.

5. Each Director shall be an Attorney duly licensed to render services as such under the laws of the State of Florida.

Article VII

Shareholders

Shares of this Corporation's capital stock shall be issued only to individuals who are duly licensed to render services as an Attorney under the laws of the State of Florida. No shareholder of this Corporation may sell or transfer his shares of stock therein except to another individual who is eligible to be a shareholder hereunder. No shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

Article VIII

Director and Shareholder Action by Consent

Any corporate action upon which a vote of directors or a committee thereof or shareholders is required or permitted may be taken without a meeting or vote of directors or shareholders with the written consent of all directors or shareholders having not less than a majority of all of the stock entitled to vote upon the action if a meeting were held; provided, that in no case shall the written consent by holders having less than the minimum percent of the vote required by statute for the proposed corporate action and provided that prompt notice be given to all directors and shareholders of the taking of corporate action without a meeting and by less than unanimous written consent.

Article IX

Indemnification

The Corporation shall indemnify and hold harmless any officer or Director to the fullest extent permitted by law.

Article X

Records

The books of the Corporation may be kept (unless prohibited by law) outside the State of Florida, at such place or places as may be designated from time to time by the Board of Directors or in the By-laws of the Corporation.

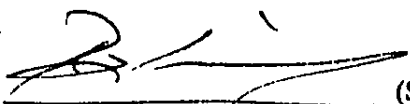
Article XI

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.

The undersigned, for the purpose of forming a corporation under the laws of the State of Florida, does make, file and record these Articles of Incorporation, and does certify that the facts herein stated are true; and I have accordingly hereunto set my hand and seal.

Executed this 9th day of January, 1996.



R. LAWRENCE HEINKEL (SEAL)
Incorporator

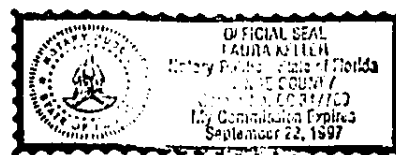
STATE OF FLORIDA
COUNTY OF ORANGE

Be it remembered, that on this 9th day of January, 1996, personally appeared before me, the undersigned officer duly authorized to administer oaths and take acknowledgments, R. LAWRENCE HEINKEL, a party to the foregoing Articles of Incorporation, known to me personally to be such, and I having first made known to him the contents of said Articles, he did acknowledge that he signed, sealed and delivered the same as his voluntary act and deed.

Given under my hand and seal of office the day and year aforesaid.



Notary Public - State of Florida



**CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS
WITHIN FLORIDA, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED**

In compliance with the Florida Business Corporation Act, the following is submitted:

JO BETH MARANO, P.A., with its place of business at 201 W. Canton Avenue, Suite 150, Winter Park, Orange County, Florida 32789, has named Joel Elizabeth Marano, 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789, as its agent to accept service of process within Florida.

Having been named to accept service of process for JO BETH MARANO, P.A., at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of the Florida Business Corporation Act.

Dated this 9th day of January, 1996.


JOEL ELIZABETH MARANO
Registered Agent

FILED
95 JAN 12 PM 3 00
CLERK OF COURT
JAN 12 1996

P96000004263

R. Lawrence Stetzel, P.A.

Counselor at Law
A Professional Association

Areas of Practice:
Tax Controversies - State and Federal
Tax Bankruptcies
Business and Tax Law

201 W. Canton Avenue
Suite 150
Winter Park, Florida 32789

(407) 643-2333
(407) 643-2353 Fax
(888) 829-7658

October 31, 1996

Additional Offices:

Pt. Lauderdale
Jacksonville
Tampa

FILED
96 NOV 21 PM 3:58
CLERK OF THE STATE
TALLAHASSEE, FLORIDA

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

ATTENTION: AMENDMENTS SECTION

400001995934--1
-11/05/96--01087--017
*****35.00 *****35.00

RE: Jo Beth Marano, P.A.

Dear Sir/Madam:

Enclosed please find the original and one conformed copy of the Articles of Amendment to Articles of Incorporation of Jo Beth Marano, P.A., with the Written Action of the Board of Directors and Shareholders approving the amendment attached thereto. Please file the enclosed Amendment and return a conformed copy to me.

A check in sum \$35.00 is enclosed along with a self-addressed, stamped envelope for your convenience in returning the aforementioned document.

Thank you for your attention to this matter, and, please do not hesitate to contact me immediately should you have any questions or comments.

Sincerely,

Kathleen M. Roberts

Kathleen M. Roberts,
Paralegal

:kmr
Enclosure

Amend & N/c



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

November 12, 1996

KATHLEEN M. ROBERTS
201 W. CANTON AVE., STE. 150
WINTER PARK, FL 32789

SUBJECT: JO BETH MARANO, P.A.
Ref. Number: P96000004263

We have received your document for JO BETH MARANO, P.A. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The document must contain written acceptance by the registered agent, (i.e. "I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation"); and the registered agent's signature.

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) 487-6909.

Velma Shepard
Corporate Specialist

Letter Number: 896A00051604

RECEIVED
96 NOV 21 PM 1:14
DIVISION OF CORPORATIONS

**ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION OF
JO BETH MARANO, P.A.**

FILED
96 NOV 21 PM 3:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Secretary of Jo Beth Marano, P.A. hereby certifies that on the 1st day of November, 1996, the members of the Board of Directors and all of the Shareholders of Jo Beth Marano, P.A., (such Shareholders being the only class designated to vote on such amendment and such Shareholders constituting a sufficient number of votes cast for approval of the amendment), by written action in lieu of a joint special meeting in accordance with the provisions of Sections 607.0821 and 607.0704, Florida Statutes, approved a resolution amending Article I of the Articles of Incorporation of Jo Beth Marano, P.A., and that the following is a true and correct copy of said resolution:

"RESOLVED, that Article I of the Articles of Incorporation is hereby amended to read as follows:

Article I

The name of the corporation is LARRY HEINKEL, P.A. The principal place of business of the Corporation is 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789.

FURTHER RESOLVED, that Article II of the Articles of Incorporation are hereby amended to read as follows:

Article II

The address of the resident office in the State of Florida is 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789. The name of the registered agent at such address is R. Lawrence Heinkel.

FURTHER RESOLVED, that the Officers of the Corporation are hereby authorized and directed to take any and all action necessary to effect such amendment."

Executed this 30th day of October, 1996.

JO BETH MARANO, P.A.
By: Joel Elizabeth Marano
JOEL ELIZABETH MARANO,
President/Secretary

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by JOEL ELIZABETH MARANO, who is personally known to me, in her capacity as President and Secretary of Jo Beth Marano, P.A., a Florida professional corporation, who acknowledged before me that she executed the same on behalf of the corporation and with full corporate authority to do so.

WITNESS my hand and official seal in the State and County last aforesaid, this 30th day of October, 1996.

Kathleen M. Roberts
Notary Public - State of Florida



KATHLEEN M. ROBERTS
My Commission CC817348
Expires Dec. 11, 1999

**CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS
WITHIN FLORIDA, NAMING AGENT UPON
MAY BE SERVED**

In compliance with the Florida Business Corporation Act, the following is submitted:

LARRY HEINKEL, P.A., with its place of business at 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789, has named R. Lawrence Heinkel, whose address is 201 W. Canton Avenue, Suite 150, Winter Park, Florida 32789, as its agent to accept service of process within Florida.

Having been named to accept service of process for LARRY HEINKEL, P.A., at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of the Florida Business Corporation Act.

Dated this 19 day of November, 1996.



R. LAWRENCE HEINKEL
Registered Agent