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ARTICLES OF INCORPORATION

OF

MERL, DAVIS & ASSOCIATES, P.A.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE	1

NAME

The name of this corporation is MERL, DAVIS & ASSOCIATES, P.A.

ARTICLE II

96 OCT -8 AM IO: 43 SECRETARY OF STATE TAIL AHASSEF, FLORIDA

NATURE OF THE BUSINESS

This corporation shall have the power to transfer or engage in any business permitted under the laws of the United States and of the State of Florida and is a legal professional corporation which can engage in the practice of law, the shares of which may be owned only by persons admitted to the bar of the State of Florida.

ARTICLE III

AUTHORIZED SHARES

The capital stock of this corporation shall consist of 1,000 shares of common stock having a par value of \$.001 per share.

ARTICLE IV

INITIAL CAPITAL

The amount of capital with which this corporation shall commence business shall be not less than One Hundred (\$100.00) Dollars.

ARTICLE V

TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE VI

INITIAL ADDRESS

The initial address of the principal place of business of this corporation in the State of Florida shall be 1428 Brickell Avenue, Eight Floor, Miami, FL 33131. The Board of Directors may at any time and from time to time move the principal office of this corporation

to any location within or without the State of Florida.

ARTICLE VII

DIRECTORS

The business of this corporation shall be managed by its Board of Directors. The number of such directors shall be not be less than one (1) and, subject to such minimum may be increased or decreased from time to time in the manner provided in the By-Laws.

The number of persons constituting the initial Board of Directors shall be 1.

ARTICLE VIII

INITIAL DIRECTORS

The names and addresses of the initial Board of Directors are as follows:

Daryl L. Merl 44 West Flagler Street, Suite 2200 Miami, FL 33131 President / Director

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ARTICLE IX

SUBSCRIBER

The name and address of the person signing these Articles of Incorporation as subscriber is:

> Eric P. Littman 1428 Brickell Avenue, 8th Floor Miami, FL 33131

ARTICLE X

VOTING FOR DIRECTORS

The Board of Directors shall be elected by the Stockholders of the corporation at such time and in such manner as provided in the By-Laws.

ARTICLE XI

CONTRACTS

No contract or other transaction between this corporation and any person, firm or corporation shall be affected by the fact that any officer or director of this corporation is such other party or is, or at some time in the future becomes, an officer, director or partner of such other contracting party, or has now or hereafter a direct or indirect interest in such contract.

ARTICLE XII

INDEMNIFICATION OF OFFICERS AND DIRECTORS

This corporation shall have the power, in its By-Laws or in any resolution of its stockholders or directors, to undertake to indemnify the officers and directors of this corporation against any contingency or peril as may be determined to be in the best interests of this corporation, and in conjunction therewith, to procure, at this corporation's expense, policies of insurance.

ARTICLE XII

RESIDENT AGENT

The name and address of the initial resident agent of this corporation is:

Eric P. Littman, Esquire 1428 Brickell Avenue, 8th Floor Miami, FL 33131

IN WITNESS WHEREOF, I have hereunto subscribed to and executed these Articles of Incorporation this 3rd day of October, 1996.

Eric P. Littman, Subscriber

State of Florida County of Dade

The foregoing instrument was acknowledged before me this 3rd day of October, 1996, by Eric P. Littman, who is personally known to me and who did take an oath.

Isabel J. Can

My commission expires:

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR SERVICE OF PROCESS WITHIN THIS STATE NAMING THE AGENT UPON WHOM PROCESS MAY BE SERVED

In pursuance of Chapter 48.091 of the Florida Statutes, the following is submitted: MERL, DAVIS & ASSOCIATES, P.A. desiring to organize a corporation under the laws of the State of Florida with its principal place of business as stated in its Articles of Incorporation has named Eric P. Littman Esquire located at 1428 Brickell Avenue, 8th Floor, Miami, FL 33131 as its agent upon whom process may be served within this state.

Having been named to accept service of process for the above-stated corporation, I hereby accept to act in this capacity and to comply with the provisions of the Act relative to keeping open said office.

Eric P. Littman