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PRENCE HALL
LEGAL & FINANCIAL SERVICES

ACCOUNT NO. : 072100000032

REFERENCE : 119142 109928A

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : October 14, 1996

ORDER TIME : 10:36 AM

ORDER NO. : 119142-005

CUSTOMER NO: 109928A

CUSTOMER: John A. Moffa, Esq
MOFFA & MOFFA, P.A.

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-10/14/96--01017--000
***122.50 ***122.50

The 110 Tower, Suite 1840
110 Southeast Sixth Street
Ft. Lauderdale, FL 33301

DOMESTIC FILING

NAME: JOSEPH K. NOFIL, P.A.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS:

FILED
96 OCT 14 AM 8:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
96 OCT 14 AM 11:35
DIVISION OF CORPORATION

10-15-96
KR

ARTICLES OF INCORPORATION

of

JOSEPH K. NOFIL, P.A.

The undersigned subscriber to these Articles of Incorporation, being duly licensed as a Certified Public Accountant of the State of Florida, adopts these Articles of Incorporation to form a corporation under the Professional Service Corporation Act, F.S. 621, and other laws of the State of Florida

ARTICLE I - Name and Address

The Name of this corporation is JOSEPH K. NOFIL, P.A., (hereafter referred to as the Corporation). The Corporation's principal address is 3284 North State Road 7, Lauderdale Lakes, FL 33319.

ARTICLE II - Duration

This Corporation shall have perpetual existence commencing on the date these articles of incorporation are filed with the Florida Department of State.

ARTICLE III - Purpose

This Corporation is organized for the purpose of transacting any and all lawful business.

ARTICLE IV - Powers

This Corporation shall have all the powers conferred upon corporations organized under the laws of the Florida Statutes.

ARTICLE V - Capital Stock

This Corporation is authorized to issue 100 shares of One and no/100 Dollar (\$1.00) par value common stock.

ARTICLE VI - Pre-emptive Rights

Every shareholder, upon the issuance of any new stock of this Corporation of the same kind, class or series of that which he already holds, shall have the right to purchase his pro-rata share at the price at which it is offered to the others.

ARTICLE VII- Initial Registered Agent and Office

The street address of the initial registered office and agent of this Corporation is Joseph K. Nofil, P.A., 3284 North State Road 7, Lauderdale Lakes, FL 33319 and the name of the initial registered agent of this Corporation, at that address, is Joseph K. Nofil.

FILED
96 OCT 14 AM 8:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VIII - 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 bylaws, but shall never be less than one (1). The name and address of the initial director of this Corporation is:

Joseph K. Nofil
3284 North State Road 7
Lauderdale Lakes, FL 33319

ARTICLE IX- Incorporators

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

Joseph K. Nofil
3284 North State Road 7
Lauderdale Lakes, FL 33319

ARTICLE X - Bylaws

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

ARTICLE XI - Indemnification

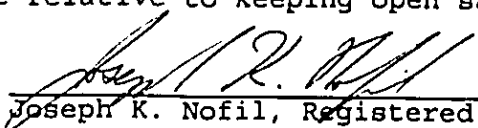
The Corporation shall indemnify an officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XII - Registered Agent

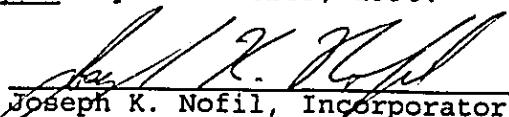
Pursuant to Chapter 48.091, Florida Statutes, the following is submitted in compliance with this Act:

FIRST -- That JOSEPH K. NOFIL, P.A., desiring to organize under the laws of the State of Florida with it's principal office, as indicated in these Articles of Incorporation, at the City of Lauderdale Lakes, County of Broward, has named Joseph K. Nofil located at, 3284 North State Road 7, Lauderdale Lakes, FL 33319 as its agent for service of process within this state.

ACKNOWLEDGEMENT -- Having been named to accept service for the above named corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said act relative to keeping open said office.


Joseph K. Nofil, Registered Agent

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 11 day of October, 1996.


Joseph K. Nofil, Incorporator

STATE OF FLORIDA)
COUNTY OF BROWARD)

BEFORE ME, the undersigned authority, personally appeared Joseph K. Nofil who is personally known to me or who has produced a driver's license as identification to be the person who executed the forgoing Articles of Incorporation and he acknowledged before me that he executed said instrument for the purposes therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal in the location aforesaid this 11th day of October, 1996.

FL DR. Lic # N 140,491-83
My Commission Expires: 2-27-03


Notary Public



JOHN A. MOFFA
COMMISSION # CC 550242
EXPIRES MAY 07, 2000
BONDED THRU
ATLANTIC BONDING CO., INC

FILED
96 OCT 14 AM 8:08
SECRETARY OF STATE
TALLAHASSEE, FLORIDA