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FILED

96 OCT 31 AM 9:16

TO Fla. Dept of State
attn: Corporations
Tallahassee, Fl.

SUBJECT Incorporation - Howard L.
Merkel P.A.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MESSAGE

DATE 10/28/96

Dear Sir, Enclosed is check us, \$111 in the amount of \$122.50 for incorporation of the above, along with the articles in duplicate. Please advise me of the date of incorporation and return the filed documents.

SIGNED JWN

REPLY

DATE

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SIGNED

OK 11/4/96

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
Howard L. Merkel PA.**

ARTICLE I - NAME

The name of the corporation shall be Howard L. Merkel PA.

ARTICLE II - DURATION

This corporation shall have perpetual existence and shall commence upon filing hereof:

ARTICLE III - PURPOSE

This corporation is organized for the purpose of doing accounting and tax returns and for all business activities as permitted under local, state, and federal law.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares at \$5.00 par value common stock.

ARTICLE V - INITIAL CAPITAL

The amount of the capital with which this corporation shall begin business is \$500.00.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 29122 Cedar Dr., Big Pine Key, Fl. 33043 and the name of the registered agent of this corporation is Howard L. Merkel.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have (2) Directors initially. The number of Directors may be increased or decreased from time to time by the by-laws. The names and addresses of the initial Directors are: Howard L. Merkel, 29122 Cedar Dr., Big Pine Key, Fl. 33043 and Jacqueline G. Merkel, 29122 Cedar Dr., Big Pine Key, Fl. 33043.

ARTICLE VIII - INCORPORATORS

The names and addresses of the persons signing these Articles of Incorporation are Howard L. Merkel, 29122 Cedar Dr., Big Pine Key, Fl. 33043 and Jacqueline G. Merkel, 29122 Cedar Dr., Big Pine Key, Fl. 33043.

ARTICLE IX - OFFICERS

The names and addresses of the initial officers of this corporation are: Howard L. Merkel, President and Treasurer and Jacqueline G. Merkel, Vice President and Secretary.

ARTICLE X - SUBCHAPTER S

This corporation shall be a Subchapter S, "Small Business Corporation," as that term is described by Section 1371 of the Internal Revenue Code and said corporation shall have no more than 35 shareholders, not have a shareholder who is not an individual, nor have a shareholder who is a non-resident alien, nor shall there be more than one (1) class of stock.

In WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation, this 24th day of October 1996.

Howard L. Merkel
Howard L. Merkel

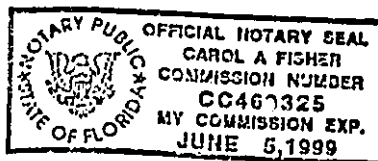
Jacqueline G. Merkel
Jacqueline G. Merkel

BEFORE ME, a Notary Public, authorized to take acknowledgements in the State and County aforesaid, personally appeared Howard L. Merkel and Jacqueline G. Merkel known to me to be the persons who executed the foregoing Articles of Incorporation and they acknowledged before me that they executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 24th day of October 1996.

Carol A. Fisher
Notary Public

My commission Expires:



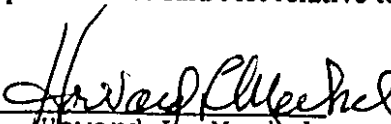
In pursuance of Chapter 48,091, Florida Statutes, the following is submitted in compliance with said Act:

FIRST: That Howard L. Merkel PA, desiring to organize under the laws of the State of Florida, with its principal office indicated in the Articles of Incorporation at 29122 Cedar Dr., Big Pine Key, Fl. 33043, Monroe County, State of Florida has named Howard L. Merkel as its registered agent to accept service of process within this state.

ACKNOWLEDGEMENT:

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

By:


Howard L. Merkel

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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