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JOSEPH K. SINGER, P. A.
ATTORNEY AT LAW
UNIVERSITY PARK • SUITE 114
201 NORTH UNIVERSITY DRIVE
PLANTATION, FLORIDA 33324

JOSEPH K. SINGER, J.D., LL.M. (TAX)
ALSO ADMITTED U.S. TAX COURT

TELEPHONE
(305) 474-6442

October 28, 1996

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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-11/01/96--01060--001
***122.50 ***122.50

Re: *ROBERT J. SMALL, C.P.A., CHARTERED*

Dear Sir or Madam:

I am enclosing herewith an original and a copy of the Articles of Incorporation and Statement of Designation of Registered Agent for the above-named professional corporation. In addition, a check, in the sum of \$ 122.50, is enclosed which represents the following:

Filing fee	\$ 35.00
Certified copy	\$ 52.50
Designation of Registered agent	\$ 35.00
Total	\$ 122.50

FILED
NOV - 1 PM 4:43
DIVISION OF STATE
CORPORATIONS
TALLAHASSEE, FLORIDA

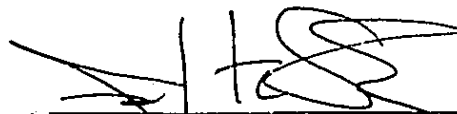
Please file the original of the enclosed Articles of Incorporation and return a certified copy to the undersigned. Thank you for your prompt attention to this matter.

Very truly yours,

NOV 5 1996

JOSEPH K. SINGER, P.A.

Enclosures


Joseph K. Singer, Esq.

ARTICLES OF INCORPORATION

OF

ROBERT J. SMALL, C.P.A., CHARTERED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator to these Articles of Incorporation, being duly licensed to practice accounting under the laws of the State of Florida, adopts these Articles to form a corporation under the Florida Professional Service Corporation Act, F.S. Chapter 621, and other laws of the State of Florida.

ARTICLE I. NAME

The name of this Corporation is:

ROBERT J. SMALL, C.P.A., CHARTERED

ARTICLE II. DURATION

This Corporation shall have perpetual existence commencing upon filing of these Articles with the Department of State, or until dissolved.

ARTICLE III. PURPOSE

This professional service corporation is formed to engage in every phase and aspect of the practice of accounting. In addition, the corporation may invest any funds of this professional service corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and own real and personal property necessary for the rendering of professional services, and to transact any and all lawful business and to have and to exercise all the powers now or hereafter conferred by the laws of the State of Florida upon personal service corporations organized pursuant to the laws under which this Corporation is organized and any and all acts amendatory thereof and supplemental thereto.

ARTICLE IV. CAPITAL STOCK

The total number of shares of capital stock which the corporation shall be authorized to issue is One Hundred (100) shares. Such shares shall be of a single class of common stock, and shall have a par value of One Dollars (\$ 1.00) per share, and shall be designated as "Common Shares" and shall be the sole class of stock that this corporation is authorized to issue.

ARTICLE V. CAPITALIZATION

The amount of capital with which the corporation will begin to practice the profession of optometry is not less than One Hundred (\$ 100.00) Dollars.

ARTICLE VI - INITIAL REGISTERED OFFICE, AGENT AND PRINCIPAL OFFICE

The street address of the initial registered office of this Corporation is 201 North University Drive, Suite 114, Plantation, Florida 33324, and the name of the initial registered agent of this corporation at that address is JOSEPH K. SINGER, ESQ. The street address of the initial principal office of this Corporation is c/o Joseph K. Singer, P.A., 201 North University Drive, Suite 114, Plantation, Florida 33324.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This Corporation shall have one Director constituting the initial Board of Directors. The number of directors may be either increased or diminished from time to time pursuant to the By-Laws of this corporation, however there shall always be a minimum of one Director and never more than five Directors. The name and address of the initial director of this Corporation is:

ROBERT J. SMALL, C.P.A.,
c/o Joseph K. Singer, P.A.
201 North University Drive, Suite 114
Plantation, Florida 33324

ARTICLE VIII - INCORPORATOR

The name and address of the incorporator signing these Articles is:

ROBERT J. SMALL, C.P.A.,
c/o Joseph K. Singer, P.A.
201 North University Drive, Suite 114
Plantation, Florida 33324

ARTICLE IX - INDEMNIFICATION

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

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any rights conferred upon the shareholders are subject to this reservation.

ARTICLE XI - TAX ELECTION

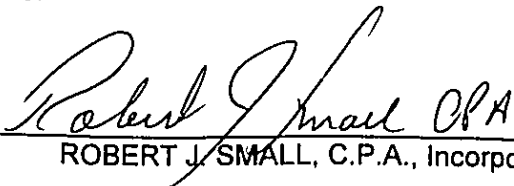
This corporation, within the time provided for by law, shall make a Subchapter "S" election pursuant to Title 26 of the United States Code § 1362(a) (the "Internal Revenue Code of 1986"), as amended. No person may become a shareholder of this corporation

unless they consent to this election and are not otherwise unqualified to so elect. This article shall be ineffective if one hundred (100%) percent of the shareholders affirmatively decline the § 1362(a) election.

ARTICLE XII

The shareholders of this professional service corporation shall have the power to include in the Bylaws, adopted by a majority of the shareholders of this professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer or other disposition of any of the outstanding stock of this professional service corporation by any of its shareholders, including, but not limited to, the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions and details, of the disposition shall be determined by the shareholders of this professional service corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice of the provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. No shareholder of this professional service corporation may sell or transfer his stock in this corporation, except to another individual who is eligible to be a shareholder of this professional service corporation and whose ownership of stock in this corporation would not disqualify the corporation from a Subchapter S election pursuant to § 1362 of the Internal Revenue Code, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice accounting in the State of Florida or is elected to a public office or accepts employment that places restrictions or limitations on his continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the Bylaws adopted by the shareholders.

IN WITNESS WHEREOF, the undersigned Incorporator executed these Articles of Incorporation this 28 day of October, 1996.


ROBERT J. SMALL, C.P.A., Incorporator

STATE OF FLORIDA)
COUNTY OF BROWARD)

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared ROBERT J. SMALL, C.P.A., known to me (), or who produced a Florida Driver's License as identification (), and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me, without taking an oath, that he executed those Articles of Incorporation.

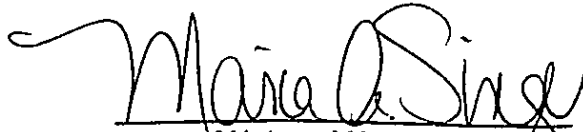
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this, the 28 day of October, 1996.

(SEAL)

My Commission Expires:



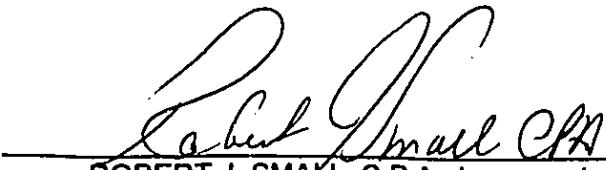
MARIA A SINGER
My Commission CC415814
Expires Dec. 03, 1998
Bonded by NFNU
800-224-0368


Name of Notary: MARIA A. SINGER
Notary Public, State of Florida
Commission Number CC415814

**DESIGNATION OF REGISTERED AGENT FOR:
ROBERT J. SMALL, C.P.A., CHARTERED**


ROBERT J. SMALL, C.P.A., CHARTERED, in compliance with Section 607.0501, Florida Statutes, a corporation desiring to organize and qualify under the laws of the State of Florida, hereby names, JOSEPH K. SINGER, ESQ., located at 201 North University Drive, Suite 114, Plantation, Florida 33324, as its agent to accept service of process within Florida.

DATED: October 28, 1996


ROBERT J. SMALL, C.P.A., Incorporator

ACCEPTANCE

Having been named to accept service of process for the above named Corporation, 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 relevant to the proper and complete performance of my duties.


JOSEPH K. SINGER, ESQ., Registered Agent

DATED: October 28, 1996

FILED
96 NOV - 1 PM 4:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P96000090541



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

August 6, 1997

ROBERT J. SMALL, C.P.A., CHARTERED
201 N UNIVERSITY DR
SUITE 114
PLANTATION, FL 33324

SUBJECT: ROBERT J. SMALL, C.P.A., CHARTERED
Ref. Number: P96000090541

Debit Memo #: 80396-C

This is to inform you that check #1093 in the amount of \$165.00 submitted with the annual report for ROBERT J. SMALL, C.P.A., CHARTERED has been returned by your bank because of NON-SUFFICIENT FUNDS.

We request you remit a cashier's check or money order, referencing the above named debit memo number, in the amount of \$180.00 made payable to the Department of State to cover the unpaid fees and service charge.

Section 607.1421 or 617.1421, Florida Statutes, requires at least 60 day notice of our intent to administratively dissolve or revoke your corporation for failure to file the annual report and pay the filing fee. Consider this your 60 day notice if the payment is not received, your corporation will be administratively dissolved or revoked on or after October 6, 1997 and a reinstatement fee of an additional \$585 will be imposed to reactivate the corporation.

Please send the replacement check to my attention at the address listed below.

If you have any questions concerning the filing of your document, please call (850) 487-6057.

Pat Bailey
Accountant I

Letter Number: 197A00040026