

LAW OFFICE  
*Fredrick L. Rice, P.A.*

*Fredrick L. Rice*

CERTIFIED DOCUMENTS  
CERTIFIED FAMILY COURT MEDIAL OR

CERTIFIED  
CERTIFIED FAMILY COURT MEDIAL OR

5611 ST. AUGUSTINE ROAD  
JACKSONVILLE, FLORIDA 32207  
(904) 730-0933  
AND  
80 MARKLAND PLACE  
ST. AUGUSTINE, FLORIDA 32084  
(904) 824-4381

REPLY TO Jacksonville

December 5, 1996

*960009999*

Office of the Secretary of State  
Corporations Division  
Capitol Building  
P. O. Box 6327  
Tallahassee, Florida 32314

Re: Robert E. Dupree, P.A.

Gentlemen:

Enclosed are the original and duplicate copy of the Articles of Incorporation for the above named proposed corporation to be filed with your office under the provisions of Chapter 621, Florida Statutes. Kindly endorse your approval on these Articles on the enclosed copy, certifying and returning the same to my Jacksonville office. My firm check in the amount of \$122.50 is enclosed to cover the \$35.00 filing fee, the \$35.00 registered agent designation fee, and the \$52.50 fee for certifying the enclosed copy of the Articles of Incorporation.

Thanking you for your usual prompt cooperation and assistance, I am,

Yours very truly,

*Fredrick L. Rice*  
Fredrick L. Rice

FLR/mnr

Enclosures

cc: Robert E. Dupree

96 DEC -9 PM 11 26

*[Handwritten signature]*

ARTICLES OF INCORPORATION

OF

ROBERT E. DUPREE, P.A.

FILED  
96 DEC -9 PM 12:25  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a professional service corporation for profit under the laws of Florida, to-wit: The Professional Service Corporation Act, Chapter 621, Florida Statutes, hereby adopt the following Articles of Incorporation:

Article I - Name

The name of this corporation is

ROBERT E. DUPREE, P.A.

Article II - Nature of Business

The general nature of the business to be transacted by this corporation is: To render professional public accounting services as a professional service corporation formed for the purpose of practicing public accounting, and to do any and all things incidental to the purpose for which this corporation is formed and which are not prohibited by the laws of Florida.

To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer or otherwise dispose of, and to invest in, trade in, deal in and with, goods, wares, merchandise, real and personal property, and services of every class, kind and description; except that it is not to conduct a banking, safe deposit, trust, surety, express, railroad, canal, telegraph, telephone or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition; nor shall this corporation engage in any business or activity which is now or may hereafter be prohibited under the Professional Service Corporation Act as expressed in Chapter 621, Florida Statutes.

To the extent that such activities are not prohibited under the Professional Service Corporation Act, Chapter 621, Florida Statutes; or Chapter 455, Florida Statutes, dealing with the regulation of professions and occupations; or Chapter 473, Florida Statutes, dealing with the regulation of public accountancy; or by any other laws of the State of Florida, or the United States of America, this corporation, shall be empowered as follows:

To conduct business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease, or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses, in the State of Florida and in all other states and countries.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages, transfers of corporate property, or other instruments to secure the payment of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

To become guarantor or surety for any other person, firm or corporation for any purpose or transaction whatsoever.

To make gifts of its property or cash, either to charitable organizations or otherwise, when deemed in the interest of the company.

To adopt such pension, profit sharing, stock option, and deferred compensation plans for officers, employees and directors and to grant such stock options to officers, employees, directors and others as the directors may deem to be in the interest of the company.

To enjoy all of the powers or hereafter conferred upon corporations by the statutes and laws of the State of Florida.

The foregoing shall be construed as both objects and powers. The enumeration of specific powers and purposes is not intended to restrict or limit in any way the powers or purposes of this corporation.

#### Article III - Capital Stock

The maximum number of shares of stock which this corporation is authorized to have outstanding at any one time is 500 shares of common stock having a par value of \$1.00 per share.

#### Article IV - Initial Capital

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

#### Article V - Term

This corporation shall have perpetual existence.

#### Article VI - Address

The street address of the principal office of this corporation in the State of Florida is:

3632 Gallion Road  
Jacksonville, Florida 32207

and the name of its initial registered agent at such address is:

Robert E. Dupree

The Board of Directors may from time to time move the office to any other place in Florida.

#### Article VII - Directors

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the by-laws, but shall never be less than one.

#### Article VIII - Initial Directors

The names and addresses of the members of the first Board of Director(s) of the corporation are:

Robert E. Dupree	7235 Tahiti Road
	Jacksonville, Florida 32216

#### Article IX - Subscribers

The name and post office address of the subscriber of these Articles is:

Robert E. Dupree	7235 Tahiti Road
	Jacksonville, Florida 32216

#### Article X

This corporation reserves the right to amend or repeal any provision contained in these articles of incorporation, and any right conferred upon the stockholders is subject to this reservation.

The initial by-laws of this corporation shall be adopted by the director. The by-laws may be amended from time to time by either the stockholder(s) or the director(s), but the director(s) may not alter or amend any by-law adopted by the stockholder(s).

If not prohibited by Florida law, ownership of stock shall not be required to make any person eligible to hold office either as an officer or director of this corporation.

The stockholder(s) may, by by-law provision or by stockholder's agreement, recorded in the minute book, impose such restrictions on the sale, transfer, or encumbrance of the stock of this corporation as he or they may see fit.

Any subscriber or stockholder present at any meeting, either in person or by proxy, and any director present in person at any meeting of the Board of Directors shall conclusively be deemed to have received proper notice of such meeting unless he or she shall make objection at such meeting to any defect or insufficiency of notice.

Any contract or other transaction between the corporation and one or more of its directors, or between the corporation and any firm of which one or more of its directors are members or employees, or in which they are interested, or between the corporation and any corporation or association of which one or more of its directors are shareholders, members, directors, officers, or employees, or in which they are interested, shall be valid for all purposes, notwithstanding the presence of such director or directors at the meeting of the Board of Directors of the corporation, which acts upon, or in reference to, such contract or transaction, and notwithstanding his or their participation in such action, if the fact of such interest shall be disclosed or known to the Board of Directors and the Board of Directors shall, nevertheless, authorize, approve and ratify such contract or transactions by a vote of a majority of the directors present, such interested director or directors to be counted in determining whether a quorum is present, but not to be counted in calculating the majority necessary to carry such vote. This section shall not be construed to invalidate any contract or other transaction which would otherwise be valid under the common and statutory law applicable thereto.

The Board of Director(s) is hereby specifically authorized to make provision for reasonable compensation to its members for their services as Director(s), and to fix the basis and conditions

upon which such compensation shall be paid. Any director of the corporation may also serve the corporation in any other capacity and receive compensation therefor in any form.


#### Article XI

The corporation shall indemnify any director, officer, or employee, or former director, officer, or employee of the corporation, or any person who may have served at its request as a director, officer, or employee of another corporation in which it owns shares of capital stock, or of which it is a creditor, against expenses actually and necessarily incurred by him in connection with the defense of any action, suit or proceeding in which he is made a party by reason of being or having been such director, officer, or employee, except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of duty. The corporation may also reimburse to any director, officer, or employee the reasonable costs of settlement of any such action, suit, or proceeding, if it shall be found by a majority of a committee composed of the directors not involved in the matter in controversy (whether or not a quorum) that it was to the interests of the corporation that such settlement be made and that such director, officer, or employee was not guilty of negligence or misconduct. Such rights of indemnification and reimbursement shall not be deemed exclusive of any other rights to which such director, officer, or employee may be entitled under any by-law, agreement, vote of shareholders, or otherwise.

#### Article XII

Notwithstanding the date of execution of these Articles of Incorporation and/or the date of the filing of the same with the Florida Secretary of State, this professional service corporation shall not commence business or practice public accounting, until the corporation has complied with the requirements of Chapter 473, Florida Statutes, which regulates the practice of public accounting, or until January 1, 1997, whichever shall last occur.

IN WITNESS WHEREOF the subscriber has executed these Articles of Incorporation the 5th day of December, 1996, at Jacksonville, Duval County, Florida.

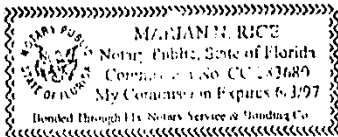
  
\_\_\_\_\_  
ROBERT E. DUPREE (SEAL)

STATE OF FLORIDA

COUNTY OF DUVAL

Before me, personally appeared ROBERT E. DUPREE, well known by me to be the person named in and who executed the foregoing Articles of Incorporation and he acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 5th day of December, 1996.



Marian N. Rice MARIAN N. RICE  
NOTARY PUBLIC, State of Florida  
at Large. My commission expires:

ACKNOWLEDGMENT: Having been named as the initial registered agent for this corporation at the initial registered or principal office designated in Article VI in these Articles of Incorporation, I hereby accept and agree to act in this capacity, and agree to comply with the laws of the State of Florida relative to keeping open said office.

Robert E. Dupree (SEAL)  
ROBERT E. DUPREE  
Registered Agent

FILED  
96 DEC -9 PM 12:26  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA