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TO: DIVISION OF CORPORATIONS	FAX #: (904)922-4001
FROM: MICHELSON & ZIPPIN, P.A.	ACCT#: 072366001153
CONTACT: ROBERT S ZIPPIN	
PHONE: (305)720-1700	FAX #: (305)720-1781

NAME: ROBERT STEWART ZIPPIN, P.A.
 AUDIT NUMBER.....H96000017586
 DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.
 CERT. OF STATUS..0 PAGES..... 3
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796A-5602

ARTICLES OF INCORPORATION
OF
ROBERT STEWART ZIPPIN, P.A.

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TALLAHASSEE, FLORIDA

ARTICLE I

The name of the corporation is ROBERT STEWART ZIPPIN, P.A.

ARTICLE II

This corporation shall have perpetual existence commencing upon the execution hereof.

ARTICLE III

This corporation is organized for the purpose of performing legal services and any and all lawful business permitted by the Professional Service Corporation Act as set forth in Chapter 621 of the Florida Statutes plus any and all other applicable statutes of the State of Florida.

ARTICLE IV

The corporation is authorized to issue 7,500 shares of one dollar (\$1.00) par value stock.

ARTICLE V

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

PREPARED BY:
MICHELSON & ZIPPIN, P.A.
ROBERT S. ZIPPIN, ESQ.
FLORIDA BAR #149890
7101 WEST MCNAB ROAD, SUITE 200
TAMARAC, FLORIDA 33321
PHONE 305-720-1700
FAX 305-720-1781

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ARTICLE VI

The street address of the initial principal office of the corporation is 7101 West McNab Road, Suite 200, Tamarac, Florida 33321. The name of the initial registered agent of this corporation is Robert S. Zippin 7101 West McNab Road, Suite 200, Tamarac, Florida 33321.

ARTICLE VII

The corporation shall have 1 director(s) initially. The number of directors may either increase or diminish from time to time by the By-Laws but shall never be less than one. The name and address of the initial director(s) of this corporation is/are:

Robert S. Zippin

7101 West McNab Road, Suite 200, Tamarac, Florida 33321

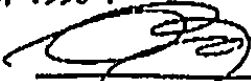
ARTICLE VIII

The name and address of the person signing these Articles of Incorporation is Robert S. Zippin 7101 West McNab Road, Suite 200, Tamarac, Florida 33321 .

PREPARED BY:
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PHONE 305-720-1700
FAX 305-720-1781

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IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on this December 16, 1996 .



Robert S. Zippin

STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

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TALLAHASSEE, FLORIDA


The foregoing instrument was acknowledged before me this December 16, 1996 by Robert S. Zippin, who is personally known to me and who has produced a Florida drivers license as identification.



RHONDA A. STONE
My Comm Exp. 5/22/98
Bonded By Service Corp.
No. CC374900 NOTARY PUBLIC STATE OF FLORIDA
Rhonda A. Stone
My Commission Expires: Annually From 11/08/98

Having been named to accept service of process for the above stated corporation, at the place designated in the Articles of Incorporation I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

Dated this December 16, 1996.



Robert S. Zippin

PREPARED BY:
MICHELSON & ZIPPIN, P.A.
ROBERT S. ZIPPIN, ESQ.
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