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1.) Fredrik S. Lippman, C.P.A., P.A.
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SPECIAL INSTRUCTIONS _____

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ARTICLES OF INCORPORATION
OF

FREDRIK S. LIPPMAN, C.P.A., P.A.

I, the undersigned subscriber to these Articles of Incorporation do hereby associate myself to form a professional service corporation under the laws of the State of Florida, by and under the provisions of Chapter 621, Florida Statutes, providing for the formation, liability, rights, privileges and immunities of a corporation for profit.

ARTICLE I

The name of the corporation shall be:

FREDRIK S. LIPPMAN, C.P.A., P.A.

ARTICLE II

The nature of the business to be transacted by this professional service corporation is to render professional accounting services to the general public and to do all things in connection therewith that are customarily done by persons qualified to practice accounting in the State of Florida, and in accordance with "The Professional Service Corporation Act" of Florida, to invest its funds in real estate, mortgages, stocks, bonds or other types of investments, and to own real and personal property necessary for the rendering of professional services. The business of the corporation shall be limited to the foregoing activities and no others.

ARTICLE III

The capital stock of this corporation shall consist of 5000 shares of common stock with One (\$1.00) Dollar par value. Said

stock shall be issued pursuant to a plan under Section 1244 of the Internal Revenue Code of 1954 as amended by the Small Business Tax Revision Act of 1958.

All of said stock shall be payable in cash, or property other than stock or securities, in lieu of cash, at a just valuation to be determined by the Board of Directors of this corporation.

ARTICLE IV

The amount of capital with which this corporation shall begin business shall be Five Hundred (\$500.00) Dollars.

ARTICLE V

The duration of this corporation shall be perpetual.

ARTICLE VI

The initial post office address of the principal office of this corporation in the State of Florida is 3325 Hollywood Boulevard, Hollywood, Florida 33021.

The Board of Directors may, from time to time, move the principal office to any other business in the State of Florida.

ARTICLE VII

This corporation shall have not less than one (1) director initially. The number of directors may be increased or decreased from time to time, by the By-Laws adopted by the stockholders.

ARTICLE VIII

The names and post office addresses of the members of the first Board of Directors are:

<u>NAME</u>	<u>ADDRESS</u>
FREDRIK S. LIPPMAN	3325 Hollywood Boulevard Hollywood, FL 33021

ARTICLE IX

The name and post office address of each subscriber to these Articles of Incorporation, the number of shares of stock each agrees to take and the value of the consideration therefor, the proceeds of which amount to at least Five Hundred (\$500.00) Dollars, are:

<u>NAME AND ADDRESS</u>	<u># OF SHARES</u>	<u>VALUE</u>
FREDRIK S. LIPPMAN 3325 Hollywood Blvd. Hollywood, FL 33021	500	\$ 500.00

ARTICLE X

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that an amendment to these Articles of Incorporation be made.

ARTICLE XI

1. No one other than an individual who is duly licensed as a Certified Public Accountant under the laws of the State of Florida may own any corporate stock of this corporation, nor may any shareholder enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise

the voting power of any or all of his stock.

2. If any officer, shareholder, agent or employee of this corporation who has been rendering professional services to the public becomes legally disqualified to render such services within the State of Florida, or accepts employment that, pursuant to the existing law, places restrictions or limitations upon his continued rendering of such professional services, his employment with and financial interest in this corporation shall cease forthwith except to receive payment for such shares of stock in this corporation as are owned by him, and any other amounts that are lawfully due the shareholder by the corporation.

3. No shareholder of this corporation and no personal representative of a deceased or incompetent shareholder may sell or transfer any of such shareholder's shares of stock in this corporation except to another individual who is duly licensed or otherwise legally authorized within this state to render the same professional service of this corporation.

4. The Board of Directors is specifically authorized from time to time to adopt By-Laws not inconsistent herewith, restraining the alienation of shares of stock of this corporation and providing for the purchase or redemption by the corporation of those shares of stock should the shareholders' interest be terminated for any reason.

5. The corporation shall have the power to enter into, for the benefit of its employees, one or more of the following: (a) a pension plan, (b) a profit sharing plan, (c) a stock bonus plan,

(d) a thrift and savings plan, (e) a restricted stock option plan, or (f) other retirement or incentive compensation plans.

ARTICLE XII

The subscribers to these Articles of Incorporation have named FREDRIK S. LIPPMAN, located at 3325 Hollywood Boulevard, Hollywood, Florida 33021, as its agent to accept process of service within the State of Florida.

IN WITNESS WHEREOF, I, the undersigned, being the original subscriber to the capital stock hereinabove named, for the purpose of forming a corporation to do business in the State of Florida, under the laws of Florida, do make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true, and do respectively agree to take the number of shares, hereinabove set forth, and hereunto set my hand and seal this 8 day of January, 1997.

Signed, sealed and delivered
in the presence of:

Process Man
Winifred M. Palletieri

Fredrik S. Lippman (SEAL)
FREDRIK S. LIPPMAN

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this 8
day of January, 1997, by FREDRIK S. LIPPMAN, who is personally
known to me.

Donna I. Grace
Notary Public, State of
Florida at Large

My Commission Expires:

OFFICIAL NOTARY SEAL
DONNA I GRACE
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC339534
MY COMMISSION EXP. JAN. 28, 1998

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for FREDRIK S.
LIPPMAN, C.P.A., P.A., at the place designated in the Articles of
Incorporation, FREDRIK S. LIPPMAN agrees to act in that capacity
and agrees to comply with the provisions of Section 48.091 relative
to keeping open such office.

Dated this 8 day of January, 1997.

Fredrik S. Lippman
FREDRIK S. LIPPMAN,
Registered Agent

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97 JAN -9 PM 4:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

A:Lippman.Art
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1/8/97