

STEVE KUIPER, C.P.A.

101 Wymore Road; Suite 550 * Altamonte Springs, FL 32514

P970000

14038

December 27, 1996

Enclosed is an original and one copy of the Articles of Incorporation of Kuiper & Associates, P.A., a designation of registered agent for same, and a check for \$70.00. Please return one copy of the Articles of Incorporation stamped with the filing date.

Sincerely,

Stephen G. Kuiper
Stephen G. Kuiper

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*****70.00 *****70.00

W97- 3095

1-2-97

[Signature]

FILED
97 FEB 13 AM 8:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

January 2, 1997

STEPHEN G. KULPER
101 WYMORE RD STE 550
ALTAMONTE SPRINGS, FL 32714

SUBJECT: KULPER & ASSOCIATES, P.A.
Ref. Number: W9700000081

We received your electronically transmitted document. However, the document has not been filed and needs the following corrections:

The specific nature of business of the professional association must be stated in the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 997A00000152



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

February 6, 1997

STEPHEN G. KUIPER
101 WYMORE ROAD STE 550
ALTAMONTE SPRINGS, FL

SUBJECT: KUIPER & COMPANY, P.A.
Ref. Number: W97000003095

FILED
97 FEB 13 AM 8:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

We have received your document for KUIPER & COMPANY, P.A. and check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 297A00006483

**ARTICLES OF INCORPORATION
OF**

Steve Kuiper & Company, P.A.
a professional association

The undersigned incorporator, for the purpose of forming a Professional Association under Florida's Professional Services Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE 1: NAME

The name of the Professional Association shall be "Steve Kuiper Company, P.A.".

ARTICLE 2: PRINCIPAL PLACE OF BUSINESS

The principal place of business of this Professional Association shall be 101 Wymore Road, Suite 550, Altamonte Springs, FL 32714.

ARTICLE 3: SHARES

All stock issued by this Professional Association shall be common voting stock of a single class. This Professional Association is authorized to have ten thousand (10,000) shares outstanding at any time.

ARTICLE 4: INITIAL REGISTERED AGENT AND REGISTERED OFFICE

The name of the initial registered agent of this Professional Association is Stephen G. Kuiper, whose registered address is 101 Wymore Road, Suite 550, Altamonte Springs, FL 32714.

ARTICLE 5: PURPOSE AND RESTRICTIONS

The purpose for which the Professional Association is organized is to engage in the licensed practice of accounting under regulation of the Florida Department of Business and Professional Regulation. No officer, shareholder, employee, or agent shall practice any other occupation on behalf of, or in the name of, this Professional Association, except to the extent allowed by Florida law. No person rendering professional services shall become an officer, shareholder, employee, or agent of this Professional Association who does not possess a Florida license to engage in accounting. Should any such person lose the license to so practice, that person shall immediately sever all employment with, and financial interests in, this Professional Association.

ARTICLE 6: INCORPORATOR

The name and street address of the incorporator of these Articles of Incorporation is Stephen G. Kuiper, 101 Wymore Road, Suite 550, Altamonte Springs, FL 32714.

The undersigned incorporator has executed these Articles of Incorporation this 31st day of January, 1997.


Stephen G. Kuiper

2/10/97
Date

FILED
JAN 13 1997
CLERK OF STATE
TALLAHASSEE, FLORIDA

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT / REGISTERED OFFICE**

Pursuant to Florida law, the undersigned Professional Association organized under the laws of the State of Florida submits the following statement designating the registered agent and registered office in the State of Florida.

1. The name of the Professional Association is Steve Kuiper & Company, P.A.
2. The name of the registered agent is Stephen G. Kuiper.
3. The registered office is 101 Wymore Road, Suite 550, Altamonte Springs, FL 32714.

Having been named as registered agent and to accept service of process for the above stated Professional Association at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.



Stephen G. Kuiper

2/10/97
Date

FILED
97 FEB 13 AM 8:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA