

Law Offices
Lamont & Neiman, P.A.

ROBERT S. LAMONT
JAN S. NEIMAN
CARRIE MEYERS GARAZI
A. STEPHEN KOTLER
ELLEN BETH BELLET

Reply To: Miami Office

February 14, 1997

Secretary of State of Florida
Corporate Division
P. O. Box 6327
Tallahassee, Florida 32314

Re: Articles of Incorporation
Cove, Schwartz & Associates, C.P.A., P.A.

Dear Madam:

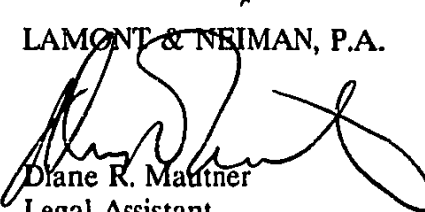
Enclosed for filing, please find an original and one copy of Articles of Incorporation for Cove, Schwartz & Associates, C.P.A., P.A..

Also enclosed is our cost check for \$122.50.

Please return the certified copy of the Articles of Incorporation to the undersigned in the pre-addressed stamped envelope enclosed.

Very truly yours,

LAMONT & NEIMAN, P.A.


Diane R. Mautner
Legal Assistant
enc.

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MIAMI OFFICE
ONE BISCAYNE TOWER • SUITE 3550
TWO SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

COVE, SCHWARTZ & ASSOCIATES, C.P.A., P.A. a Florida Professional Service Corporation

The undersigned natural person, competent and licensed to practice in the State of Florida, acting hereby as Incorporator for the purpose of forming a Professional Service Corporation for profit under the provisions of Section 607, Florida General Corporation Act, and Section 621, Florida Professional Service Corporation Act, of the Florida Statutes, does hereby adopt the following Articles of Incorporation.

ARTICLE I CORPORATE NAME

The name of this Corporation shall be:

COVE, SCHWARTZ & ASSOCIATES, C.P.A., P.A.

ARTICLE II NATURE OF CORPORATE BUSINESS

The general nature and purposes of business to be transacted, promoted and carried on by the corporation are as follows:

To engage in every phase and aspect of the business of rendering the same professional services to the public that an accountant duly licensed under the laws of the State of Florida, is authorized to render, but such professional services shall be rendered only through officers, employees, and agents who are duly licensed under the laws of the State of Florida to practice therein.

The Corporation may also engage in or transact any or all activity or business permitted under the laws of the United States and of the State of Florida.

The foregoing paragraphs shall be construed as enumerating both objectives and purposes of this Corporation; and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of this Corporation otherwise permitted by law.

ARTICLE III CAPITAL STOCK

The Corporation is authorized to issue and have outstanding at any one time

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TALLAHASSEE

an aggregate number of 1000 shares of one class of common stock having a par value of \$.01 per share. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

None of the shares of this Corporation may be issued to anyone other than an individual in good standing and duly licensed to practice as an accountant in the State of Florida.

ARTICLE IV EXISTENCE

The Corporation shall have perpetual existence, unless sooner dissolved according to law.

ARTICLE V INITIAL REGISTERED AGENT AND INITIAL REGISTERED OFFICE

The Corporation's Initial Registered Agent and Registered Office in the State of Florida are:

INITIAL REGISTERED AGENT: LAMONT & NEIMAN, P.A.

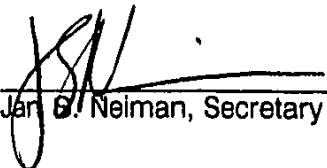
INITIAL REGISTERED OFFICE: One Biscayne Tower, Suite 3550
Two South Biscayne Boulevard
Miami, Florida 33131

ACKNOWLEDGMENT AND CONSENT OF REGISTERED AGENT

Having been named Initial Registered Agent to accept service of process on the Corporation at the Initial Registered Office designated in these Articles of Incorporation, I hereby accept such status and consent to act in this capacity and agree to comply with all the requirements of law pertaining thereto.

LAMONT & NEIMAN, P.A.

By:


Jan G. Neiman, Secretary

ARTICLE VI DIRECTORS

The Corporation shall have two (2) Directors initially. The number of Directors may be increased or decreased from time to time, by a resolution of the majority of the Stockholders, but shall never be less than one (1). If required by the ethics of the profession, Directors shall be required to possess the same professional qualifications as Stockholders are required to possess. The names and addresses of the members of the first Board of Directors are:

Douglas Cove, C.P.A.
2219 Hollywood Boulevard
Hollywood, Florida 33020

Stephen M. Schwartz, C.P.A.
2219 Hollywood Boulevard
Hollywood, Florida 33020

ARTICLE VII INCORPORATOR

The name and address of the Incorporator of these Articles of Incorporation is as follows:

Jan S. Neiman, Esq.
One Biscayne Tower, #3550
Two South Biscayne Boulevard
Miami, Florida 33131

ARTICLE VIII PRINCIPAL OFFICE

The principal office of the corporation is:

2219 Hollywood Boulevard
Hollywood, Florida 33020

ARTICLE IX MAILING ADDRESS

The mailing address of the corporation is:

2219 Hollywood Boulevard
Hollywood, Florida 33020

ARTICLE X VOTING TRUSTS

No Stockholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

ARTICLE XI REMOVAL OF DIRECTOR

Any Director of this Corporation may be removed at any annual or special meeting of the Stockholders by the same vote as that required to elect a Director.

ARTICLE XII RESTRAINT ON ALIENATION OF SHARES

The Stockholders of this Corporation shall have the power to include in the By-Laws, adopted by a majority of the Stockholders of this Corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer, or other disposition of any of the outstanding shares of this Corporation. The manner and form, as well as relevant terms, conditions, and details hereof, shall be determined by the Stockholders of this Corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice thereof, unless existence of such provisions shall be plainly written upon the certificate evidencing the ownership of such stock. No Stockholder of this Corporation may sell or transfer his shares therein except to another individual who is eligible to be a Stockholder of this Corporation. If any Stockholder becomes legally disqualified to practice in the State of Florida, or is elected to a public office, or accepts employment that places restrictions or limitations upon his continuous rendering of such professional services, such Stockholder's shares shall immediately become subject to purchase by this Corporation in accordance with the Bylaws adopted by the Stockholders.

ARTICLE XIII INDEMNIFICATION

The Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE XIV POWERS

This Corporation shall have all of the corporate powers enumerated in the Florida General Corporate Act.

**ARTICLE XV
INFORMAL DIRECTOR ACTION**

If all of the Directors severally or collectively consent in writing to any action taken or to be taken by the Corporation, and the writings evidencing their consent are filed with the Secretary of the corporation, the action shall be as valid as though it had been authorized at a meeting of the Board of Directors.

**ARTICLE XVI
INFORMAL SHAREHOLDER ACTION**

Any action of the Shareholders may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all the Shareholders entitled to vote upon such action at a meeting and filed with the Secretary of the corporation as part of the corporate records.

**ARTICLE XVII
SEVERANCE AND TERMINATION OF EMPLOYMENT**

If any officer, director, stockholder, agent or employee of this corporation becomes legally disqualified to render the professional services for which the corporation is organized, or accepts employment that places restrictions or limitations on his continued rendering of such professional services, he shall forthwith sever all employment with the corporation, and shall not thereafter participate or share, directly or indirectly, in any earnings or profits realized by the corporation on account of professional services. The corporation shall forthwith, upon such disqualification of any shareholder, purchase such shareholder's shares and pay him all amounts owing and lawfully due to him by the corporation, except that such shares shall not be entitled to dividends.

**ARTICLE XVIII
BYLAW AMENDMENT**

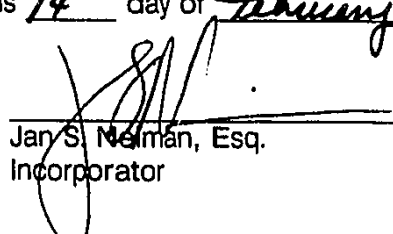
The power to adopt, alter, amend or repeal the Bylaws of this Corporation shall be vested in the Board of Directors and Stockholders provided that such amendment be in compliance with the laws of Florida governing a Professional Service Corporation.

**ARTICLE XIX
AMENDMENT TO ARTICLES OF INCORPORATION**

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 intentions that a certain amendment of these Articles of Incorporation be made. All rights of Stockholders are subject to this reservation.

IN WITNESS WHEREOF, I, the undersigned Incorporator have executed these Articles of Incorporation this 14 day of February, 1997.


Jan S. Neiman, Esq.
Incorporator

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA
COUNTY OF DADE

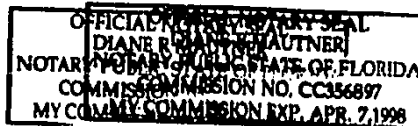
BEFORE ME, the undersigned authority, an Officer duly qualified to administer oaths and take acknowledgments in the State and County aforesaid, personally appeared JAN S. NEIMAN, ESQ., personally known to me or who has produced _____, as identification, and who did not take an oath, to me known to be the Incorporator described in and who executed the foregoing Articles of Incorporation, and he duly acknowledged to me that he executed the same for the purpose therein expressed.

Witness my hand and official seal in Miami, in the County and State aforesaid, this 14 day of February, 1997.


Notary Public, State of Florida at large

My Commission Expires:

DIANE R. MAUTNER
Notary - print or type name



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