



ACCOUNT NO. : 072100000032

REFERENCE : 413181 6209A

AUTHORIZATION :

COST LIMIT : \$ 70.00

ORDER DATE : June 3, 1997

ORDER TIME : 9:25 AM

ORDER NO. : 413181-005

CUSTOMER NO: 6209A

800002199878--8

CUSTOMER: H. John Feldman, Esq
CAUTHEN & FELDMAN

215 N. Joanna Avenue

Tavares, FL 32778-3200

DOMESTIC FILING

NAME: BOWYER & ASSOCIATES, P.A.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS:

EFFECTIVE DATE
6/6/97

TALLAHASSEE, FLORIDA

97 JUN-3 PM 3:26

DIVISION OF CORPORATION

97 JUN-8 AM 10:48

RECEIVED

JUN - 3 1997



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

June 3, 1997

CSC NETWORKS
1201 HAYS ST.
TALLAHASSEE, FL 32301-2607

SUBJECT: BOWYER & ASSOCIATES, P.A.
Ref. Number: W97000012953

We have received your document for BOWYER & ASSOCIATES, P.A. and the authorization to debit your account in the amount of \$70.00. However, the document has not been filed and is being returned for the following:

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) 487-6052.

Sandy Ng
Document Specialist

Letter Number: 397A00029899

COPY

EFFECTIVE DATE
6/9/97

ARTICLES OF INCORPORATION
OF
BOWYER & ASSOCIATES, P.A.

FILED
97 JUL -3 PM 3:26
TALLAHASSEE, FLORIDA

I, BONNY BOWYER, the undersigned subscriber to these Articles of Incorporation, hereby acting as incorporator for the purpose of forming a Professional Service Corporation for profit by virtue of the provisions of Chapter 621, Florida Statutes, do hereby adopt the following Articles of Incorporation.

ARTICLE I
Corporation Name

The name and address of this corporation shall be: Bowyer & Associates, P.A., 826 Wedgewood Drive, Mount Dora, FL 32757.

ARTICLE II
Nature of Business

The general nature of business and the proposed objects and purposes to be transacted, promoted and carried on by the corporation are to do any and all things hereinafter mentioned as fully and to the same effect and extent as natural persons might or could do under the laws of the State of Florida, viz.,

1. To engage in every aspect of the practice of accounting and all its fields of specialization as are engaged in by accountants in this State.
2. To engage and render the professional service involved only through its officers, agents and employees who are accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this corporation.
3. To invest its funds in real estate, mortgages, stocks bonds and any other type of investments permitted by law.
4. To own real and personal property necessary for the rendering of the professional services hereby authorized.
5. To engage in no other business other than the rendering of the professional services specified herein.

ARTICLE III
Capital Stock

A. The maximum number of shares of stock that the corporation is authorized to have outstanding at any one time shall be ten thousand shares of common stock with One Dollar (\$1.00) per share par value.

B. The consideration to be paid for each share shall be payable in lawful money of the United States of America, or in property, labor or services which, in the judgment of the Board of Directors of this corporation, shall be of the valuation equivalent to the value of the stock to be issued.

C. Shares of the corporation's stock and certificates therefor shall be issued only to accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this corporation.

ARTICLE IV
Registered Office and Registered Agent

The address of the initial registered office of this corporation is 826 Wedgewood Drive, Mount Dora, FL 32757. The name of the Registered Agent of this corporation is Bonny Bowyer at the above office address.

ARTICLE V
Informal Shareholder Action

The holders of not less than a majority of the issued and outstanding shares of the voting stock of the corporation may act by written agreement without a meeting, as provided in Florida Statutes 621 and the bylaws.

ARTICLE VI
Stock Transfer Agreements

A. If all, or any, of the shareholders or subscribers to stock of the corporation shall enter into any agreement between themselves or with the corporation or third persons, abridging, limiting, restricting or changing the rights or interest of any one or more of the shareholders or subscribers to sell, assign, transfer, mortgage, pledge, hypothecate or transfer on the books of the corporation, any and all of the stocks of the corporation held by them and if a copy of the agreement is filed with the corporation, all certificates of shares subject to such agreement or restriction shall have a reference thereto endorsed thereon by an officer of the corporation and such stock shall not thereafter be transferred

on the books of the corporation except in accordance with the terms and provisions of this agreement. If the agreement so provides, the certificates of stock shall be registered so that shares standing in the name of any person as pledgee, trustee, or other fiduciary may be voted, in person or by proxy, and without proof of authority.

B. Provided, however, any such agreement shall be subject to the requirements of Florida Statute 621, and no shareholder may sell or transfer any of such shareholder's shares of stock in this corporation except to another individual who is, under the provisions of Florida Statute 621, eligible to be a shareholder of this corporation.

ARTICLE VII Directors

A. Selection and Replacement

1. The business of the corporation shall be managed initially by a Board of one Director. The number of Directors may be, as provided for by bylaws, increased or decreased, but shall never be less than one (1) Director.

2. In any election of Directors by the stockholders, each stockholder of record shall have the right to cumulate his shares and to give one candidate as many votes as equal the number of Directors to be elected multiplied by the number of shares owned, or to distribute that same amount of votes among as many candidates as he sees fit; provided, however, that notice shall be given by any shareholder to the President or a Vice President of the corporation not less than twenty-four (24) hours before the time fixed for the holding of the meeting for the election of Directors that he intends to cumulate his votes at such election. This right to vote cumulatively shall not be further restricted or qualified by any provision in the bylaws of the corporation.

3. Except as provided in Article XIII any vacancy on the Board of Directors shall be filled as provided in the bylaws. A shareholder removed as a Director for cause shall not be entitled to vote to fill his own vacancy by voting for himself without prior approval secured by the affirmative vote of 100% of the outstanding shares of all classes of stock entitled to vote, exclusive of his own shares of stock.

B. Telephone Meetings

Members of the Board of Directors or an Executive Committee shall be deemed present at a meeting if a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other is used.

ARTICLE VIII
Initial Directors

The name and post office address of the only member of the first Board of Directors is as follows:

NAME

Bonny Bowyer

ADDRESS

826 Wedgewood Drive
Mount Dora, FL 32757

ARTICLE IX
Subscribers

The name and post office address of the subscriber to these Articles of Incorporation is as follows:

NAME

Bonny Bowyer

ADDRESS

826 Wedgewood Drive
Mount Dora, FL 32757

ARTICLE X
Severance and Termination of Employment

If any officer, director, stockholder, agent or employee of this corporation who has been rendering professional accounting services to the public becomes legally disqualified to render such professional services within this state or accepts employment that places restrictions or limitations upon his continued rendering of such professional services, then, in any such event, such person's office and/or employment with and/or financial interest in this corporation shall cease forthwith, subject, however, to the provisions of Article XIII dealing with "Amendments". Should any amendment be effected which changes the nature and purpose of this corporation so that the restrictions of Florida Statute 621 do not apply, then the restriction of this Article shall not thereafter apply; provided, however, that until such amendment is effected, such person shall render no professional services, shall hold no office, shall not serve on the Board of this corporation, and shall have no financial interest in this corporation except to receive payment for any stock owned and any other amounts that are lawfully due and owing by the corporation.

ARTICLE XI
Amendments

A. These Articles of Incorporation may be amended in the manner provided by law.

B. In the event the ownership of shares of this corporation shall be in any person, trust, corporation, estate or partnership who is not qualified to own such shares under the provisions of Chapter 621, Florida Statutes, and there has been no voluntary transfer of stock contrary to Article VI, or to law, the Board of Directors and shareholders shall have the power to amend these Articles of Incorporation in the manner and method prescribed in subparagraph A of this Article to effect a change in the nature and purpose of the business authorized by these Articles of Incorporation so that this corporation shall have the power to conduct any business authorized by Chapter 607, Florida Statutes. If there is a vacancy on the Board of Directors at or after the occurrence of the event referred to in this subparagraph, that vacancy shall be filled by the remaining Board of Directors until this amendment is complete and effective, or until such ownership of shares no longer exists. No stockholder shall be ineligible to vote on any such amendment merely because he is an ineligible shareholder under Florida Statute 621; but he shall have no other voting right.

ARTICLE XII
Rights of Stockholder Whose
Interest Terminates Under Article XII

If any shareholder of this corporation be required to terminate his financial interest in this corporation because of the application of Article XII or the application of Chapter 621, Florida Statutes and should these Articles not be amended as provided in Article XIII, the financial interest of such shareholder shall terminate immediately and automatically except to receive payment for such stock in this corporation as may be owned by him, and any other amounts that are lawfully due and owing to him by the corporation; and such shares of stock shall not be entitled to dividends, or stock rights of any kind. Such stock shall be forthwith transferred, sold, purchased, pledged or redeemed at such price or value and under such terms as shall be authorized or set forth in the bylaws or Shareholders' Agreement, if any, and if not, by mutual agreement or, if no such agreement can be reached, then by arbitration.

ARTICLE XIII
Effective Date

The date that corporate existence shall begin shall be the date of execution of these Articles of Incorporation. This election is pursuant to Florida Statute 607.0203.

ARTICLE XIX

Bylaws

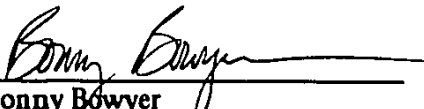
Bylaws of this corporation may be adopted, amended, or repealed by either the Board of Directors or by the Stockholders, except as otherwise provided in the Bylaws.

IN WITNESS WHEREOF, I, the undersigned subscribing incorporator, have hereunto set my hand and seal this 9 day of June, 1997, for the purpose of forming this corporation under the laws of the State of Florida, and I hereby make, subscribe, acknowledge and file in the Office of the Secretary of State of Florida these Articles of Incorporation and certify that the facts herein stated are true.


Bonny Bowyer

ACCEPTANCE

I hereby accept to act as initial Registered Agent for Bowyer & Associates, P.A., as stated in these Articles of Incorporation.


Bonny Bowyer

FILED IN OFFICE OF THE SECRETARY OF STATE, FLORIDA

1997 JUN 10 10:26

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