

Law Offices

HOLLAND & KNIGHT

A Registered Limited Liability Partnership

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200 Central Avenue, Suite 1600
P.O. Box 3542 (ZIP 33731-3542)
St. Petersburg, Florida 33701

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July 3, 1997

Atlanta
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West Palm Beach

R. DONALD MASTRY
813-824-6140

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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Re: CPA'S FINANCIAL NETWORK, INC.

Gentlemen:

Enclosed herein is original and one photocopy of Articles of Incorporation for CPA'S FINANCIAL NETWORK, INC. In addition I have enclosed our firm's check in the amount of \$122.50 for filing fee, certified copy and registered agent designation fees.

I have reserved the name CPA'S FINANCIAL NETWORK, LTD. and I am transferring this reservation for the use of the incorporator of this corporation and I enclose a transfer notice as well as the letter received from your department reserving the name. Please return a certified copy of the Articles of Incorporation to the undersigned.

In the event of any questions or comments concerning the enclosed, please do not hesitate to contact me.

Very truly yours,

HOLLAND & KNIGHT

By

R. Donald Mastry

RDM/dd
Enclosures
STP-162595

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 JUL -9 AM 10:39

7/10/97



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

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May 19, 1997

R. DONALD MASTRY
HOLLAND & KNIGHT, P.A.
P.O. BOX 3542
ST. PETERSBURG, FL 33731-3542

The name CPA'S FINANCIAL NETWORK, LTD. has been reserved for 120 days beginning May 19, 1997. The reservation number is R97000002444 and this reservation is **NONRENEWABLE**.

A reservation is not a grant of authority to use the name. It is only a withholding of a name from its availability for use by another. When the proposed document is submitted, the name will **AGAIN** be checked against the records of the Division and if still no conflict exists and all other requirements are fulfilled, the reserved name shall be filed as the entity name.

The Division of Corporations is a ministerial filing office and may not render any legal advice. The Division does not adjudicate the legality of any corporate name or arbitrate disputes between entities. You may wish to review other laws such as common law rights, including rights to a trade name; United States Code, Federal Trademark Act, Section 1051 (Lantham Act); Chapter 495, Florida Statutes, Registration of Trademarks and Service Marks (Florida Trademark Act); and Section 865.09, Florida Statutes (Fictitious Name Act).

If someone else submits the document for filing, it must have a copy of this letter attached.

Should you have any questions regarding this matter, please telephone (904) 488-9000, the Name Availability Section

Melissa A Johnson

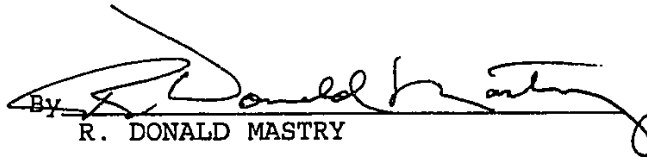
Letter number: 197A00026764

NOTICE OF TRANSFER OF
RESERVATION OF CORPORATE NAME

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DIVISION OF CORPORATIONS
97 JUL -9 AM 10:39

I, R. DONALD MASTRY, of HOLLAND & KNIGHT, do hereby transfer all of my right, title, and interest in the corporate name CPA'S FINANCIAL NETWORK, LTD., which name was reserved with the Florida Department of State effective May 19, 1997, and assigned reservation number R97000002444, to Jeffrey P. McClanathan, the sole incorporator of CPA'S FINANCIAL NETWORK, INC.

HOLLAND & KNIGHT

By 
R. DONALD MASTRY

ARTICLES OF INCORPORATION
OF
CPA'S FINANCIAL NETWORK, INC.

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97 JUL -9 AM 10:39

The undersigned incorporator, for the purpose of forming a corporation under the provisions of Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation is CPA'S FINANCIAL NETWORK, INC.

ARTICLE II - DURATION

The duration of the corporation is perpetual. Corporate existence is to commence on the filing of the Articles of Incorporation.

ARTICLE III - PURPOSES

The corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - PRINCIPAL OFFICE OR MAILING ADDRESS

The address of the initial principal office and the mailing address of this corporation is 100 - 2nd Avenue South, Suite 606, St. Petersburg, Florida 33701.

ARTICLE V - SHARES

The number of shares this corporation is authorized to issue shall be 1,000 shares with a par value of \$0.01 per share.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the corporation's initial registered office and the name of its initial registered agent at that office are JEFFREY P. McCLANATHAN, 100 - 2nd Avenue South, Suite 606, St. Petersburg, Florida 33701.

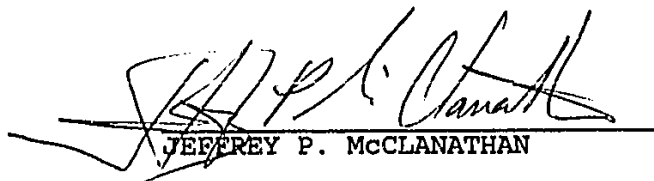
ARTICLE VII - INCORPORATOR

The name and address of the incorporator of this corporation are JEFFREY P. McCLANATHAN, 100 - 2nd Avenue South, Suite 606, St. Petersburg, Florida 33701.

ARTICLE VIII - BOARD OF DIRECTORS

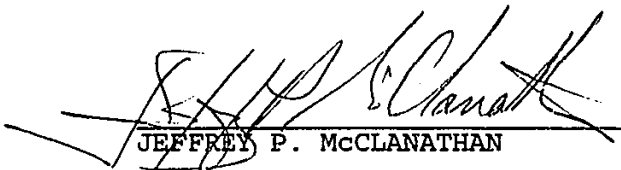
The business affairs of this Corporation shall be managed by a Board of Directors consisting of not less than 1 member, as established by the By-Laws.

IN WITNESS WHEREOF, for the purpose of forming a corporation under the laws of the State of Florida, the undersigned has executed these Articles of Incorporation this 1st day of July, 1997.


JEFFREY P. McCLANATHAN

ACCEPTANCE OF REGISTERED AGENT

Having been appointed as the initial registered agent for CPA'S FINANCIAL NETWORK, INC., as stated in the foregoing Articles of Incorporation, JEFFREY P. McCLANATHAN hereby accepts such appointment as registered agent. Such registered agent is familiar with and accepts the obligations of the position as registered agent.


JEFFREY P. McCLANATHAN

Date: July 1, 1997

STP-149948

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