



TAX HOTLINE, INC

{941} 261-2111

V. A. PRAETE, PA, ACCOUNTANT

PROFESSIONAL TAX PRACTITIONER

2335 TAMiami TRAIL NORTH STE 407

PO BOX 7938

NAPLES, FLORIDA 34101*7938

{941} 261-3011

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"GIVE US THE FACTS \ WE'LL FILE THE TAX "

September 2, 1997

**Corporate Records Bureau
Division of Corporations
P. O. Box 6327
Tallahassee, Florida 32314**

**300002285353--2
-09/05/97--01026--012
****122.50 ****122.50**

Gentlemen:

**Enclosed are two copies of the Articles of Incorporation and
a check in the amount of \$ 122.50 for:**

WHITNEY B VANDEVANDER PA

**Please sign, date and return the copy of this letter in the
stamped and self addressed envelope. The enclosed is being sent
by Certificate of Mailing LTR Code #792090.**

Thank you.

**YOURS,
FOR MANY HAPPY RETURNS.**

V. A. Praete

V. A. PRAETE

VAP/jmb

ENCLOSURES

**FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 SEP -5 AM 9:13**

"WE'LL TAKE THE ANXIETY OUT OF FILING YOUR TAX RETURN"

D. BROWN SEP - 9 1997

**ARTICLES OF INCORPORATION
OF
WHITNEY B VANDEVANDER PA**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 SEP -5 AM 9:13

We, the undersigned, hereby associate ourselves together for the purpose of becoming a corporation, organized under the Laws of the State of Florida, by and under the provisions of the Laws of said State, providing for the formation, liabilities, rights, privileges and the immunities of a corporation for profit.

FIRST: The name of the corporation will be:

WHITNEY B VANDEVANDER PA

and its business shall be carried on in Collier County, Florida, and also within and without the State of Florida and in the United States of America and foreign countries as may from time to time be deemed desirable or expedient. The principle place of business of the corporation shall be:

261 TAMiami TRAIL S
NAPLES, FLORIDA 34112

SECOND: The general nature of the business and objects and purposes to be transacted, promoted or carried on are to do any and all of the things hereinafter mentioned, as fully and to the same extent as natural persons might or could do, viz

1. To engage in the business of a CHIROPRACTIC PHYSICIAN.
2. To maintain offices in connection with said business and to build or construct buildings in connection with its business.
3. In general, to carry on any other lawful business whatsoever in connection with the foregoing, which is calculated directly or indirectly to promote the interests of the corporation or to enhance the value of its properties.
4. To acquire or undertake all or any part of the business assets and liabilities of any person, firm or association or corporation.
5. This corporation may maintain houses or agencies, conduct this business or any part thereof, purchase, lease or otherwise acquire, hold, mortgage, convey and assign real or personal property, and do all or any of the acts herein set forth outside the State of Florida as well as within the said State.
6. To manage, supervise, operate, control or lease, let and

sublet any or all apartments, office buildings, dwelling houses, hotels, motels, resorts, properties and all kinds and character of property of every nature whatsoever.

7. To manufacture, purchase or otherwise acquire, and to own and to mortgage, pledge, sell, assign and transfer or otherwise dispose of, and to invest, trade, deal in and deal with goods, ware, merchandise and other personal property of any and every class and description whatsoever.

8. To buy, sell, manufacture, repair, alter and exchange, let or hire export and deal in all kinds or articles and things which may be required for the purposes of any of the said businesses, or commonly supplied or dealt in by persons engage in any such businesses, or which may seem capable of being profitably dealt with, in connection with any of the said businesses.

9. To guarantee, to acquire by purchase, subscription or otherwise hold for investment, or otherwise, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of the State of Florida, or any other state or government, domestic or foreign; and while the owner of any such stocks, bonds, securities or evidences of indebtedness, to exercise all of the rights, powers and privileges of ownership, including the right to vote for any and all purposes; to aid by loan, subsidy, guaranty, or in any manner whatsoever so far as the same may be permitted in the case of corporations organized under the General Corporation Laws of the State of Florida, any corporations whose stock, bonds, securities, or other obligation are or may be in any manner and at any time owned, held or guaranteed, and to do any and all other acts or things for the preservation, protection, improvement or other obligations, and to do all and any such acts or things designed to accomplish any such purpose.

10. To acquire, hold, own, dispose of and generally deal in grants, concessions, franchises and contracts of every kind; to cause to be formed, to promote and to aid in any way in any formation of any corporation, domestic or foreign.

11. To act as financial, business and purchasing agent for domestic and foreign corporations, individuals, partnerships, associations, state governments, or other bodies.

12. To acquire in any manner, enjoy, utilize, hold, sell, assign, lease mortgage or to otherwise dispose of, letters, patents of the United States of America or of any foreign country, patents, patent rights licenses and privileges, inventions, improvements and processes, copyrights, trade marks, and trade names or pending applications therefore, relating to or useful in connection with any business of the corporation or any

other corporation or any or other corporation in which the corporation may have an interest as a stockholder or otherwise.

13. To borrow money and to contract debts when necessary for the transaction of its business or for the exercise of its corporate rights, privileges or franchises, or for any other lawful purpose of its incorporation; to issue bonds, promissory notes, bills of exchange, debentures and other obligations and evidences of indebtedness payable at a specified time or times, or payable upon the happening of a specified event or events, secured or unsecured, from time to time, for monies borrowed, or in payment for property acquired for any of the other objects or purposes of the corporation or for any of the objects of its business; to secure the same by mortgage or by mortgages, or deed or deeds of trust, or pledge or other lien upon any or all of the property, rights, privileges or franchises of the corporation, wheresoever situated, acquired to be acquired and to confer upon the holders of any debentures, bonds or other evidences of indebtedness of the corporation, secured or unsecured, the right to convert the principal thereof into any preferred or common stock of the corporation, now or hereafter authorized, upon such terms and conditions as shall be fixed by the Board of Directors; to see, pledge or otherwise dispose of any or all debentures or other bonds, notes and other obligations in such manner and upon such terms as the Board of Directors may deem judicious; subject however, to the provisions of Article III thereof.

14. To acquire by purchase, subscription or otherwise and to hold for investment, and to own, hold, sell, vote and handle shares of stock in other corporations.

15. To have one or more officers conduct its business and promote its objects within and without the State of Florida, in other states, the District of Columbia, the territories, possessions and dependencies of the United State of America and in foreign countries, without restriction as to place or amount.

16. To do all and everything necessary and proper for the accomplishment of and of the purposes or the attaining of any of the objects or the furtherance of any of the powers enumerated in this Article of Incorporation or any amendment thereof, necessary or incidental to the protection and the benefit of the corporation, as principal, agent, director, trustee, or otherwise, and in general, either alone or in association with corporations, firms or individuals, to carry on any lawful business necessary or incidental the accomplishment of the purposes or the attainment of the objects or the furtherance of such purposes or objects of the corporation, whether or not such business is similar in nature to the purposes and objects set forth in this Article of Incorporation or any amendment thereof. The foregoing paragraphs shall be construed as enumerating both objects and powers of enumeration of specific power shall not be

held to limit or restrict in any manner the powers of this corporation.

17. Any meeting of the stockholders or directors may be held within or without the State of Florida at such places as the By-Laws or the Board of Directors may designate.

18. The corporation may keep the books of the corporation outside the State of Florida, except as may otherwise be provided by law.

19. The corporation shall have full power and authority to enter into contracts or arrangements with any government or authority, national, state or municipal, local or otherwise, conductive to any of the purposes of the corporation.

20. To make By-Laws not inconsistent with the Constitution or Laws of the United States of America or of this State or with these Articles of Incorporation.

21. Subject to the provisions of law, the corporation may purchase or otherwise acquire, hold and re-issue the shares of its capital stock.

22. The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriated officers to accomplish this compliance.

THIRD: The maximum number of shares which this corporation is authorized to have outstanding at any time shall be One Hundred (100) of no par value stock.

The capital stock may be paid for in property, labor or services at a just valuation, to be fixed by the incorporators or by the directors at a meeting called for such purpose or at the organization meeting.

Property, labor or services may be purchased or paid for with the capital stock at a just valuation of said property, to be fixed by the Directors of the corporation. Stock in other corporations or going businesses may be purchased by the corporation, in return for the issuance of its capital stock, and said purchase shall be on such basis and for such consideration and the issuance of so much capital stock as the directors of the corporation may decide.

FOURTH: The amount of capital with which the corporation may begin business will not be less than Five Hundred (\$500.00) dollars.

FIFTH: The corporation is to have perpetual existence.

SIXTH: The names and post office addresses of the First Board of Directors, who, subject to the provisions of this Article of Incorporation, the By-Laws and the Act of the Legislature approved June 1, 1925, and as amended by Florida Statutes 1941 and 1943, shall hold office for the first year of the corporation's existence or until their successors are elected and shall have qualified, are the following:

| NAME AND ADDRESS | SHARES OF COMMON NO PAR STOCK AND THE VALUE OF THE CONSIDER- ACTION THEREFORE WHICH HE AGREES TO TAKE |
|---|--|
| WHITNEY B VANDEVANDER 2017 RIVER REACH DR APT 310 NAPLES, FLORIDA 34104 | FIFTY FIVE (55) |

SEVENTH: In furtherance and not in limitations of the powers conferred by the Laws of the State of Florida, the Board of Directors is hereby especially authorized:

1. To make and alter the By-Laws at pleasure.
2. To fix the amount to be reserved as working capital and to authorize and cause to be executed, mortgages, liens upon the property and franchises of this corporation.

EIGHTH: The original incorporators of the corporation shall have the right upon its organization, to assign and deliver their subscriptions of stock as set forth in Article VII hereof to any persons, or to firms or corporations who may hereafter become subscribers to the capital stock of the corporation, who, upon acceptance of such assignment, shall stand in lieu of the original incorporators, and assume and carry out all the rights, liabilities and duties entailed by said subscriptions, subject to the Laws of the State of Florida, and the execution of the necessary instruments of assignment.

The number of Directors of the corporation may be increased or decreased to no less than one (1) as may be provided by the By-Laws. The By-Laws may prescribe the number of Directors necessary or constitute a quorum of the Board of Directors which may be less than the majority of the whole Board of Directors. In case of a vacancy in the Board of Directors through death, resignation, disqualification, or other cause, such vacancy shall be filled for the unexpired term by the affirmative vote of a majority of the remaining Directors, the additional Directors shall be elected by the affirmative vote of a majority then in office.

In furtherance and not in limitations of the powers conferred by statute the Board of Directors is expressly authorized:

1. Subject to the By-Laws, if any, adopted by the stockholders, to make, alter, amend or repeal the By-Laws of the corporation.
2. If the By-Laws, so provide, to designate by resolution two or more of their number to constitute an Executive Committee, which committee, to the extent provided in the resolution or in the By-Laws of the corporation, shall have and may exercise any and all of the powers of the Board of Directors in the management of the business, affairs and property of the corporation during the intervals between the meetings of the Board of Directors so far as may be permitted by law.
3. From time to time to determine whether and to what extent and at which times and place and under what conditions and regulations and accounts and books of the corporation (other than stock ledger) or any of them shall be open to inspection of stockholders; and no stockholder shall have any right of inspecting any account, book or document of the corporation except as conferred by statute, unless authorized by a resolution of the stockholders or directors. The corporation may at any meeting of its Board of Directors, sell, lease, or exchange all of its property and assets, including its goodwill, and its corporate franchise or any property or assets essential to its corporate business, upon such terms and conditions, either for cash for the securities of any other corporation or corporations, or for such other consideration as its Board of Directors may deem expedient and for the best interest of the corporation when and as authorized by the affirmative vote of a majority of the stock of each class issued and outstanding given at a stockholder's meeting duly called for that purpose, or when authorized by written consent of the holders of record of a majority of the stock of each class and outstanding.

Both stockholders and directors shall have power, if the By-Laws so provide, to hold their meetings either within the State of Florida, to have one or more offices and to keep the books of the corporation, subject to the provisions of the Laws of the State of Florida, within or without the State of Florida at such places as may from time to time be designated by the Board of Directors.

No contract or other transaction between the corporation and any other corporation in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in, or is a director or officer or are the directors or officers as such other corporation, and any director or directors, individually or jointly may be a party or parties, to, or may be interested in

any such contract or transaction of the corporation or in which the corporation is interested, and no contract, act or transaction of the corporation with any person or persons, firm or corporation in the absence of fraud, shall be affected or invalidated by the fact that any director or directors of the corporation is a party or parties to or interested in such contracted, act or transaction, or in any way connected with such person or persons, firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from thus contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be anywise interested. Any director of the corporation may vote upon any contract or other transaction between the corporation and any subsidiary or controlled company without regard to the fact that he is a director of such subsidiary or controlled company.

NINTH: The business of said corporation shall be conducted by a Board of Directors as above mentioned as may be provided by the By-Laws of said corporation, and the following officers, to wit: The President, the Vice-President, the Secretary-Treasurer, providing that the same person may hold the offices of Secretary-Treasurer. The members of said Board of Directors shall be elected at an annual meeting of the stockholders of said corporation, each and every year, during the month of November and said officers shall be elected by the members of the Board of Directors. The names and post office addresses of the Board of Directors who are to conduct the business of the corporation until those elected at the first annual election are qualified as follows:

| NAME | ADDRESS |
|-----------------------|--|
| WHITNEY B VANDEVANDER | 2017 RIVER REACH DR APT 310 NAPLES, FLORIDA 34104 |

The highest amount of indebtedness or liability to which this corporation can at any time subject itself is unlimited.

TENTH: The names and addresses of the officers of the corporation until the election at the first annual election of officers and their qualifications are as follows:

| NAME | ADDRESS | OFFICE |
|-----------------------|--|-------------------------------------|
| WHITNEY B VANDEVANDER | 2017 RIVER REACH DR APT 310 NAPLES, FLORIDA 34104 | PRESIDENT SECRETARY TREASURER |

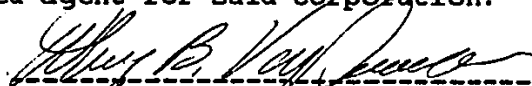
ELEVENTH: Cumulative voting may be permitted by the terms of the By-Laws.

TWELFTH: The resident agent of said corporation shall be:

WHITNEY B VANDEVANDER
261 TAMiami TRAIL S
NAPLES, FLORIDA 34112

Registered Agent's Acceptance

I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.



WHITNEY B VANDEVANDER (SEAL)

FILED
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
91 SEP - 5 AM 9:14

AFFIDAVIT

STATE OF FLORIDA

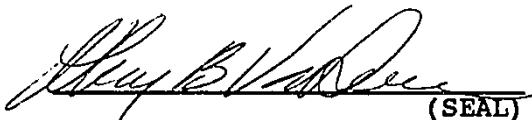
SS:

COUNTY OF COLLIER

BEFORE ME, the undersigned authority, personally appeared
WHITNEY B. VANDEVANDER, who after being duly sworn upon
oath, deposes and says:

1. That He, WHITNEY B. VANDEVANDER, is a subscriber to
WHITNEY B. VANDEVANDER PA a corporation organized
and existing under the laws of the state of Florida.
2. That as of this date, there is no stock book and
no corporate seal for said corporation.
3. That pursuant to the Articles of Incorporation of
WHITNEY B. VANDEVANDER, PA affiant is the owner of
FIFTY FIVE (55) shares of stock in said corporation and
no additional shares of stock in said corporation
have been pledged or promised to other persons.

FURTHER AFFIANT SAYETH NOT:


(SEAL)

WITNESS my hand and official seal in the County and State
named above this 6th day of August, 1997.


Notary Public (SEAL)
My commission expires:

AFFIANT PERSONALLY
KNOWN
OR LIC#
EXPIRES
PRODUCED BY AFFIANT

