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November 25, 1997

Secretary of State  
Division of Corporations  
Post Office Box 6327  
Tallahassee, Florida 32301

EFFECTIVE DATE  
01-01-98

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-12/03/97--01020-013  
\*\*\*\*122.50 \*\*\*\*122.50

Re: SANDRA D. RAPPLEYEA, C.P.A., P.A.

Dear Sir:

Enclosed please find the original and one (1) copy of the Articles of Incorporation for the above referenced along with our check in the amount of \$122.50 to cover the cost of filing same. Please return the certified copy to this office.

Filing fee	\$35.00
Certificate Designating Resident Agent.	\$35.00
Certified Copy of Articles of Incorporation	\$52.50

After the original Articles of Incorporation have been filed, please certify the enclosed copy and return it to me.

Very truly yours,

Walter M. Tovkach  
Walter M. Tovkach (KAT)

WMT:kat  
enclosures

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
97 DEC -3 AM 8:15

RP  
12-5-97

**ARTICLES OF INCORPORATION  
OF  
SANDRA D. RAPPLEYEA, C.P.A., P.A.**

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS

97 DEC -3 AM 8:15

The undersigned subscriber to these Articles of Incorporation of a Professional Service Corporation, a natural person competent to contract, and admitted to practice as a certified public accountant under the laws of the State of Florida does hereby form a Professional Service Corporation under the laws of the State of Florida.

**EFFECTIVE DATE**  
01-01-98

Article I

Name. The name of this Corporation is SANDRA D. RAPPLEYEA, C.P.A., P.A.

Article II

Principal Office. The principal place of business and mailing address of this corporation shall be: 7535 S.W. 5th Place, Gainesville, Florida, 32607.

Article III

Duration. The period of duration of this Corporation shall be perpetual, commencing on January 1, 1998.

Article IV

Purpose. The nature of the business to be transacted by this Professional Service Corporation and the purpose thereof is to render professional certified public accounting services to the general public and to do all things in connection therewith that are customarily done by licensed certified public accountants under the laws of the State of Florida, and in accordance with "the Professional Service Corporation Act", Chapter 621 of the laws of Florida, to invest its funds in real estate, mortgages, stocks, bonds or other types of investments, and not limiting the acquisition of life insurance bonds, debentures, commodities, leaseholds, options, puts and calls, easements, mortgages, notes, mutual funds, investment trusts, common trust funds, voting trust certificates, and any class of stock or right to subscribe for stock, including trading on margin. The Corporation may own real or personal property necessary for the rendering of professional services. The Corporation shall not engage in any business other than the practice of dentistry.

Article V

Capital Stock. This Corporation is authorized to issue 500 shares of One Dollar (\$1.00) par value common stock. All shareholders shall have preemptive rights in future stock sales by the corporation.

#### Article VI

By-Laws. The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and Shareholders.

#### Article VII

Initial Registered Office and Agent. The street address of the initial registered office of this Corporation is 7535 S.W. 5th Place, Gainesville, Florida, 32607, and the name of the initial registered agent of this Corporation is SANDRA D. RAPPLEYEA, C.P.A.

#### Article VIII

Initial Board of Directors. The Corporation shall have one (1) Director initially. The number of Directors may either be increased or diminished from time to time by the By-Laws, but it shall never be less than one. The name and address of the initial Director of this Corporation is SANDRA D. RAPPLEYEA, C.P.A., 7535 S.W. 5th Place, Gainesville, Florida, 32607.

#### Article XI

Incorporator. The name and address of the person signing these Articles is SANDRA D. RAPPLEYEA, C.P.A., 7535 S.W. 5th Place, Gainesville, Florida, 32607.

#### Article X

Limitation of Corporate Stock. No one other than an individual who is duly licensed as a certified public accountant under the laws of the State of Florida may own any corporate stock of this Corporation; nor may any shareholder enter into a voting trust agreement or any other type agreement vesting another person with the authority to exercise the voting power of any or all of the stock.

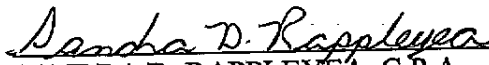
(a) If any officer, shareholder, agent or employee of this Corporation who has been rendering professional services to the public becomes legally disqualified to render such services within the State of Florida, or is elected to a public office or accepts employment that, pursuant to existing law, places restriction or limitations upon his continued rendering of such professional services, he shall sever all employment and terminate all financial interest in the Corporation.

(b) No shareholder of the Corporation may sell or transfer his stock in this Corporation except to another individual who is eligible to be a shareholder of the Corporation, and such sale or transfer may be made only after the same shall have been approved, at a stockholders' meeting specifically called for that purpose, by not less than a majority of the outstanding stock at such shareholders' meeting, exclusive of the stock proposed to be sold. The

shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose of said meeting.

(c) In the event that there is more than one shareholder in the Corporation, before stock is issued to shareholders they must have negotiated with the other shareholders and/or the Corporation a buy-and-sell agreement providing for the redemption or disposition of their stock in the event their interest in the Corporation is terminated for any reason. An executed copy of the buy-and-sell agreement must be filed with the Secretary of the Corporation and made a part of the records of the Corporation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 25 day of November, 1997.

  
SANDRA D. RAPPLEYEA, C.P.A.  
Incorporator

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE  
FOR THE SERVICE OF PROCESS WITHIN THIS STATE  
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED**

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

First--That SANDRA D. RAPPLEYEA, C.P.A., P.A., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation, at City of Gainesville, County of Alachua, State of Florida, has named SANDRA D. RAPPLEYEA, C.P.A., whose address is: 7535 S.W. 5th Place, Gainesville, Florida, County of Alachua, State of Florida, as its agent to accept service of process within this State.

**ACKNOWLEDGMENT**

Having been named to accept service of process for the above-stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

  
SANDRA D. RAPPLEYEA, C.P.A.,  
Resident Agent

97 DEC -3 AM 8:15

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIO