

P98000029238



4800 N. Federal Hwy., Suite 200A
Boca Raton, FL 33431

February 7, 1998

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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-03/27/98--01041--004
****122.50 ****122.50

Re: New Incorporation

Ladies/Gentlemen:

Enclosed are two (2) copies of the Articles of Incorporation of Fredrick W. Smith, CPA, P.A. and the appointment of a registered agent for filing purposes.

Also enclosed is a check for \$ 122.50 to cover charter tax, filing fees, registered agent filing fee, and the cost of a certified copy of the articles. Please send one certified copy back to me.

Thank you for your prompt attention to this matter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Fredrick W. Smith", is written over a horizontal line.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 MAR 27 AM 8:26

FILED

OB
3/31/98

ARTICLES OF INCORPORATION
OF
FREDERICK W. SMITH, CPA, P.A.

FILED
98 MAR 27 AM 8:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purposes of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation.

ARTICLE I

The name of the Corporation is Frederick W. Smith, CPA, P.A.

ARTICLE II

The term of existence of the Corporation is perpetual.

ARTICLE III

The general purposes for which the Corporation is organized are:

1. To engage in the business of accounting and auditing.
2. To transact any other lawful business for which corporations may be incorporated under the Florida General Corporation Act or engage in any other trade or business which can, in the opinion of the Board of Directors of the Corporation, be advantageously carried on in connection with or auxiliary to the foregoing business.

3. To do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

ARTICLE IV

The aggregate number of shares of stock which the Corporation is authorized to issue is One Thousand (1,000). Such shares shall be of a single class and shall have a par value of One Dollar (\$1.00) per share. The consideration to be paid for each share shall be fixed by the Board of Directors of the Corporation.

ARTICLE V

The street address of the initial registered office of the Corporation is 23050 Floralwood Lane, Boca Raton, Florida 33433, and the name of its initial registered agent at such address is Frederick W. Smith, CPA. The principal address is the same as the registered address.

ARTICLE VI

The number of directors constituting the initial Board of Directors of the Corporation is one (1). The number of directors may be increased or diminished from time to time by By-Laws adopted by the shareholders. The name and address of the person who is to serve as the Initial Board of Directors is:

Frederick W. Smith

23050 Floralwood Lane

Boca Raton, Florida 33433

ARTICLE VII

Indemnification. The Corporation shall indemnify each Officer and Director, including former Directors, to the fullest extent permitted by law.

ARTICLE VIII

Preemptive Rights. Each Shareholder of the Corporation shall have the right to purchase, subscribe for, or receive a right or rights to purchase or subscribe for, at the price for which it is offered to others, that Shareholder's pro rata portion of the following:

- A. Any stock of any class that the Corporation may issue or sell, whether or not exchangeable for any stock of the Corporation of any class or classes, and whether or not of unissued shares authorized by the Articles of Incorporation as originally filed or by any amendment thereof or out of shares of stock of the Corporation acquired by it after the issuance thereof, and whether issued for cash or other consideration; or
- B. Any obligation that the Corporation may issue or sell which is convertible into or exchangeable for any stock of the Corporation of any class or classes, or to which is attached or pertinent any warrant or warrants or other instruments conferring on the holder the right to subscribe for or to purchase from the Corporation any shares of its stock of any class or classes.

This right shall be deemed waived by any Shareholder who does not exercise it and pay for the shares preempted within thirty (30) days after receipt of written notice from the Corporation stating the price, terms and conditions of the issue of shares and inviting the Shareholder to exercise this preemptive right. This right may also be waived by a written waiver signed by the Shareholder.

ARTICLE IX

Rights of Initial Directors. The Initial Director of the Corporation shall have the right to be a director of the Corporation whether or not such Director is a Shareholder of the Corporation. By acquiring stock in this Corporation, each Shareholder agrees to abide by this right and to elect the Initial Director named in these Articles of Incorporation to the office of Director as long as that Director desires to be Director of the Corporation. This Article may not be amended in any way without the written consent of the Initial Director.

ARTICLE X

Bylaws. The power to adopt, alter, amend and repeal the Bylaws shall be vested in the Board of Directors, but all alterations, amendments and repeals of the Bylaws must be approved by a majority of the Shareholders.

ARTICLE XI

The name and address of the incorporator is:

Frederick W. Smith

23050 Floralwood Lane

Boca Raton, Florida 33433

Executed by the undersigned at Boca Raton, Palm Beach County, Florida
on February 7, 1998.



FREDERICK W. SMITH

STATE OF FLORIDA)
) ss.
COUNTY OF PALM BEACH)

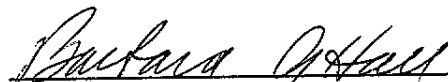
I, THE UNDERSIGNED, for the purpose of forming a corporation under
the laws of the State of Florida, do hereby certify that I am the
incorporator of Frederick W. Smith, CPA, P.A., and do make, file
and record these Articles of Incorporation, and do certify that the
facts hereinabove are true; and I have accordingly hereunto set my
hand this 7th day of February, 1998.

SUBSCRIBED AND SWORN TO before me this 7 day of Feb, 1998.

(SEAL)



Barbara A Hall
My Commission CC604235
Expires November 26, 2000



CERTIFICATE OF ORIGINAL APPOINTMENT OF REGISTERED AGENT

The undersigned, being at least the majority of the incorporators of Frederick W. Smith, CPA, P.A. hereby appoint Frederick W. Smith to be Statutory Agent upon whom any process, notice or demand required or permitted by statute to be served upon the Corporation may be served.


The complete address of the Agent is 23050 Floralwood Lane, Boca Raton, Palm Beach County, Florida 33428.

Date: 2/1/98


Incorporator

ACKNOWLEDGEMENT

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 Florida General Corporation Act relative to keeping open said office.


FREDERICK W. SMITH
RESIDENT AGENT

FILED
98 MAR 27 AM 8:26
SECRETARY OF STATE
TALLAHASSEE, FLORIDA