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Michael D. Bruckman, P.A

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July 23, 1999.

Michael D. Bruckman\*

\*Licensed in New York, New Jersey & Florida

> Florida Department Of State Division of Corporations Attn: Thelma Lewis PO Box 6327 Tallahassee, Florida 32314

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Re: Frier, Frier & Bruckman of Tallahassee, P.A. and Frier, Frier, Bruckman & Blair, P.A.

Dear Ms. Lewis:

Please find enclosed The Articles of Amendment to the Articles of Incorporation for Frier, Frier & Bruckman, P.A. and Frier, Frier, Bruckman, and Blair, P.A.

Please forward a certification for each to the above address. Should you have any questions regarding this matter, please telephone (352) 372-5222.

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Sincerely,

Michael D. Bruckman, Esq.

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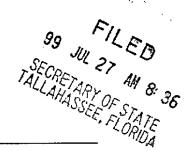
ECRETARY OF STATE

ALLAHASSEE, FLORIDA

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## ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



Frier, Frier, Bruckman, & Blair, P.A. (present name)

Pursuant to the provisions of section 607.1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted: (indicate article number(s) being amended, added or deleted)

- 1. The name of this corporation shall now be Frier, Frier & Blair, P.A.
- 2. J. Randall Frier and J. Ellon Frier have purchased the shares of Michael D. Bruckman in equal amounts.
- 3. J. Ellon Frier, J. Randall Frier, and Jennifer Blair shall be the sole shareholder and officers of this corporation.

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

Please see buy-sell agreement attached hereto.

THIRD: The date of each amendment's adoption: April 7, 1999

FOURTH: Adoption of Amendment(s) (CHECK ONE)

9	The amendment(s) was/were approved by the shareholders. The number of votes can for the amendment(s) was/were sufficient for approval.	st :
	The amendment(s) was/were approved by the shareholders through voting groups. The following statement must be separately provided for each voting group entitled a separately on the amendment(s):	o vote
	"The number of votes cast for the amendment(s) was/were sufficient for approval by	
	The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.	
	The amendment(s) was/were adopted by the incorporators without shareholder action shareholder action was not required.	and
S	igned this 25d day of John 19 99.	
Cionomino	16/5	1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1
Signature	(By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)	
	OR	
	(By a director if adopted by the directors)	
	OR	-
	(By an incorporator if adopted by the incorporators)	
	Michael D. Brackman Typed or printed name	***
	Jecostony:	· • · · ·

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## BUY/SELL AGREEMENT INCORPORATING ABSOLUTE RELEASE AND WAIVER OF CLAIMS

THIS AGREEMENT was entered into by and between J. RANDALL FRIER and J. ELLON FRIER ("the Friers") and MICHAEL D. BRUCKMAN ("Bruckman") this \_\_\_\_\_ day of April, 1999:

## WITNESSETH:

WHEREAS, the Friers and Bruckman are the original incorporators and shareholders of the professional associations known as Frier, Frier & Bruckman, P.A., with its primary place of business being located in Gainesville, Alachua County, Florida;

WHEREAS, the Friers and Bruckman each own 50% of the outstanding shares of stock issued by Frier, Frier & Bruckman, P.A.;

WHEREAS, the Friers and Bruckman are the original incorporators and only shareholders of the professional association known as Frier, Frier & Bruckman, P.A./Tallahassee, with its primary place of business being located in Tallahassee, Leon County, Florida;

WHEREAS, the Friers own 90% of the outstanding shares of stock issued by Frier, Frier & Bruckman, P.A./Tallahassee and Bruckman owns the remaining 10% of the outstanding shares of stock of said entity;

WHEREAS, the Friers and Bruckman, together with Jennifer Blair, were the original incorporators and shareholders of the professional association known as Frier, Frier, Bruckman & Blair, P.A., with its primary place of business being located in Jacksonville, Duval County, Florida;

WHEREAS, the ownership of the outstanding shares of stock issued by Frier, Frier, Bruckman & Blair, P.A. is as follows: the Friers own 60%, Bruckman owns 25%, and Jennifer Blair owns 15% of the stock;

WHEREAS, all of the above-named entities were "for profit" professional associations duly chartered under the laws of the State of Florida;

WHEREAS, the Friers desire to liquidate their stock and all other rights, title and interest in the professional association, Frier, Frier & Bruckman, P.A., and Bruckman desires to purchase all stock and ownership interests presently owned by the Friers in said entity;

WHEREAS, Bruckman desires to liquidate all of his stock and other ownership interests in the professional associations, Frier, Frier & Bruckman, P.A./Tallahassee and Frier, Frier, Bruckman & Blair, P.A., and the Friers desire to purchase all stock and other ownership interests presently owned or claimed by Bruckman in said entities:

WHEREAS, the Friers and Bruckman desire to accomplish their above-stated objectives through an exchange of stock in the various professional associations;

WHEREAS, the Friers and Bruckman believe that the stock exchanged under this Agreement are equivalent in value, given the fact that there are, or could be, personal and corporate debts or obligations owed to the Friers by Bruckman, and there are, or could be, personal and corporate debts or obligations owed to Bruckman by the Friers:

WHEREAS, it is the intent of the Friers and Bruckman to settle for all time through this Agreement any and all claims, whether real or alleged, and whether personal or business related, which either of the parties may have against the other for any reason:

NOW, THEREFORE, for good and sufficient consideration, the Friers and Bruckman agree as follows:

- 1. The Friers, for themselves, their heirs, personal representatives, attorneys and assigns forever, hereby transfers, conveys, and assigns to Bruckman, all shares of stock owned or claimed by the Friers', together with all other rights, title and interests the Friers own or claim in the professional association, Frier, Frier & Bruckman, P.A. At the time of executing this Agreement, the Friers collectively, and Bruckman individually, each own 50% of the stock of said entity.
- 2. Bruckman, for himself, his heirs, personal representatives, attorneys and assigns forever, hereby unconditionally and irrevocably releases, indemnifies and holds the Friers harmless for any and all debts, claims, lawsuits, judgments, or any other liability at law or in equity which may hereafter arise from the ownership or operation of the professional association identified in paragraph 1. above since the date of its inception. Bruckman further agrees to pay the Friers' attorneys' fees, costs and expenses which may be required to defend against any action taken against the Friers, individually, or against their professional associations, by a creditor, client, or any other claimant of the professional association, Frier, Frier & Bruckman, P.A.

- 3. Bruckman, for himself, his heirs, personal representatives, attorneys, professional associations and assigns forever, hereby unconditionally and irrevocably releases, indemnifies and holds harmless the Friers, individually, as well as their professional associations known as Frier & Frier, P.A., and Frier, Frier & Blair, P.A., for any claim, refund, corporate distribution, obligation, debt or other liability or sums owed, or alleged to be owed, to Bruckman by the Friers for any reason since the beginning of time, including, but not limited to, sums previously paid to the Friers for the purchase of stock or ownership interest in Frier, Frier & Bruckman, P.A./Tallahassee and Frier, Frier, Bruckman & Blair, P.A.
- 4. Bruckman expressly represents to the Friers that he (Bruckman) has timely filed all notices or other papers with the Internal Revenue Service ("I.R.S.") to qualify Frier, Frier & Bruckman, P.A. to operate and be taxed as Sub S corporations under the applicable provisions of the Internal Revenue Code. Bruckman shall indemnify and hold harmless the Friers, individually, and their professional associations, Frier & Frier, P.A., and Frier, Frier & Bruckman, P.A./Tallahassee, and Frier, Frier & Blair, P.A., for any taxes, penalties, interest, accounting costs, or other sums which may be assessed against or incurred by the Friers or the above-named entities due to Bruckman's failure to timely and properly file such notice or papers with the I.R.S.
- 5. Bruckman acknowledges and agrees that he was solely responsible for collecting and turning over to the I.R.S. all "trust fund" and other like taxes and that all such taxes have been paid to the I.R.S. through the date of execution of this Agreement Bruckman indemnifies and holds the Friers harmless for any sums which may be owed to the I.R.S. for any kind or type of taxes owed by Frier, Frier & Bruckman, P.A.
- 6. Bruckman and the Friers, individually, and for their heirs, personal representatives, attorneys, professional associations, and assigns forever, expressly, knowingly and irrevocably waive their respective right to have the books and records, including receipt books, check registers, credit card statements, etc. of the professional association, Frier, Frier & Bruckman, P.A., and Frier, Frier & Bruckman, P.A./Tallahassee, and Frier, Frier, Bruckman & Blair, P.A., and Frier & Frier, P.A. be reviewed or audited by the Friers and Bruckman.
- 7. Bruckman, for himself, his heirs, personal representative, attorneys, professional associations, and assigns forever, unconditionally and irrevocably transfers, conveys and assigns

to the Friers, all of the outstanding stock, as well as all other rights, title and interest Bruckman may own or claim in the professional association, Frier, Frier & Bruckman, P.A./Tallahassee. Bruckman presently owns 10% of the outstanding stock issued by said entity.

- 8. Bruckman, for himself, his heirs, personal representatives, attorneys, professional associations, and assigns forever, unconditionally and irrevocably transfers, conveys and assigns to the Friers all of the outstanding stock, as well as all other rights, title and interest Bruckman may own or claim in the professional association, Frier, Frier, Bruckman & Blair, P.A. Bruckman presently owns 25% of the stock issued by said entity.
- 9. The Friers, as duly-authorized Officers and Directors of Frier, Frier & Bruckman, P.A., hereby unconditionally and irrevocably release, indemnify and holds Bruckman harmless for any claim, refund, corporate distribution, obligation, debt or other liability or sums incurred by Frier, Frier & Bruckman, P.A./Tallahassee since the date of its incorporation. This paragraph shall not release or indemnify Bruckman for any sums which may be incurred by the Friers individually, or to Frier, Frier & Bruckman, P.A./Tallahassee, or to Frier, Frier & Blair, P.A. under paragraphs 4. and 5. above.
- 10. The Friers were responsible for collecting and turning over to the I.R.S. "trust fund" taxes and other taxes. The Friers represent to Bruckman that all taxes owed by Frier, Frier & Bruckman/P.A./Tallahassee have been properly paid to the I.R.S. and other taxing authorities. The Friers release, indemnify and hold harmless Bruckman for the payment of all such taxes, penalties or interest which may be assessed against said entity.
- 11. The Friers and Bruckman shall not use the name of Frier, Frier & Bruckman, P.A. or Frier, Frier & Bruckman, P.A./Tallahassee, or Frier, Frier, Bruckman & Blair, P.A. in any pleadings or communication with the Courts, or with members of the public effective immediately.
- 12. The name of the successor professional association to Frier, Frier & Bruckman, P.A./Tallahassee shall be J. Randall Frier, P.A., and J. Randall Frier shall own 100% of the stock and all other assets, if any, of said entity.

- 13. The name of the successor professional association to Frier, Frier, Bruckman & Blair, P.A. shall be Frier, Frier & Blair, P.A., and J. Randall Frier and J. Ellon Frier shall own 85% of the stock and Jennifer Blair shall own 15% of said entity.
- 14. Bruckman shall immediately take whatever action is required to effectuate the legal name changes to the above professional associations.
- 15. Bruckman shall maintain the malpractice insurance premiums for Frier & Frier, P.A. and Frier, Frier & Blair, P.A. and J. Randall Frier, P.A. until March 31, 2000.
- 16. The Frier, for themselves, their heirs, personal representatives, attorneys and assigns forever, hereby unconditionally and irrevocably release, indemnify, and hold Bruckman harmless for any and all debts, claims, lawsuits, judgments, or any other liability at law or in equity which may hereafter arise from ownership or operation of the professional associations known as Frier, Frier & Bruckman, P.A./Tallahassee and Frier, Frier, Bruckman & Blair, P.A. since the date of their incorporation. The Friers further agree to pay Bruckman's attorney's fees, costs and expenses which may be required to defend against any action taken against Bruckman, individually, or against his professional association, by a creditor, client, or any other claimant of the professional associations named in this paragraph.
- 17. The Friers, for themselves, their heirs, personal representatives, attorneys, and assigns forever, hereby unconditionally and irrevocably release, indemnify and hold harmless Bruckman, individually, as well as his professional association known as Frier, Frier & Bruckman, P.A. for any claim, refund, corporate distribution, obligation, debt, or other liability or sums owed, or alleged to be owed, to the Friers by Bruckman for any reason since the beginning of time, except for sums which may be owed to the Friers under paragraph 4. and 5. above.
- 18. The name of the successor professional association to Frier, Frier & Bruckman, P.A. shall be "The Law Offices of Michael D. Bruckman, P.A. Michael D. Bruckman shall own 100% of this entity.
- 19. Bruckman shall immediately close and discontinue using all bank accounts, charge accounts (including the American Express card), or any other account on which the Friers' names appears.

- 20. The Friers shall immediately close and discontinue using all bank accounts and charge accounts on which Bruckman's name appears.
- 21. This Agreement shall be interpreted and enforced in accordance with the laws of the State of Florida and venue for any litigation arising hereunder shall be in the Courts of Leon County, Florida.
- 22. This Agreement shall not be modified unless in writing and executed with the same formalities as those used in the execution of this Agreement.
- 23. Each party understands and agrees that he or she was provided with a reasonable opportunity to obtain the advice of counsel prior to executing this Agreement and this Agreement was executed freely and voluntarily, with the intent to be forever bound by the provisions hereof.
- 24. The parties understand and agree that this Agreement shall not prevent or prohibit any of the parties from opening and operating bankruptcy law offices at any location in Florida.
- 25. This Agreement constitutes the entire understanding and agreement between the parties with regard to the issues addressed herein and there are no other oral understandings or agreements between the parties which contradict or are inconsistent with the provisions of this Agreement.
- 26. The effective date of this Agreement shall be the last date on which it was executed by the parties.

The undersigned, MICHAEL D. BRUCKMAN, did knowingly and voluntarily execute this instrument at Gainesville, Alachua County, Florida this 2/1/day of April, 1999.

MICHAEL D. BRUCKMAN

Individually, And As A Duly-Authorized Officer Of Frier, Frier & Bruckman, P.A. and Frier, Frier & Bruckman, P.A./Tallahassee

and Frier, Frier, Bruckman &

Blair, P.A.

## STATE OF FLORIDA COUNTY OF ALACHUA

The foregoing instrument was acknowledged before me this day of April, 1999 by MICHAEL D. BRUCKMAN, Individually, and as a duly-authorized officer or agent of Frier, Frier & Bruckman, P.A. and Frier, Frier & Bruckman, P.A./Tallahassee, and Frier, Frier, Bruckman & Blair, P.A., Florida Professional Associations, who produced his driver's license as identification.



Notary Public - State of Florida

The undersigned, J. RANDALL FRIER and J. ELLON FRIER, did knowingly and voluntarily execute this document at Tallahassee, Leon County, Florida.

J. RANDALL FRIER

J.ÆĽLON FRIER

STATE OF FLORIDA COUNTY OF LEON

The foregoing instrument was acknowledged before me this \( \frac{177}{100} \) day of April, 1999 by J. RANDALL FRIER and J. ELLON FRIER, Individually, and as duly-authorized officers or agents of Frier, Frier & Bruckman, P.A., and Frier & Frier, P.A., and Frier, Frier, Bruckman & Blair, P.A., and Frier, Frier & Bruckman, P.A./Tallahassee, Florida Professional Associations, who produced their driver's license as identification.

Marcus O. Barley
MY COMMISSION # CC610053 EXPIRES
December 25, 2000
BCHOLO THRU TROY FAIN INSURANCE, INC.

Notary Public - State of Florida