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SUPLEE & SHEA, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

T. Raymond Suplee, C.P.A.
Norman J. Shea, III, C.P.A.
Thomas R. Cramer, C.P.A.
Joseph E. Rocklein, III, C.P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAY 29 AM 9:01

May 27, 1998

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

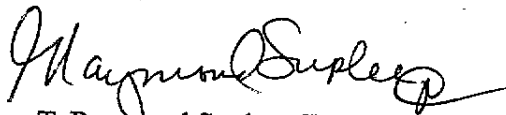
Gentlemen:

Enclosed please find Articles of Incorporation and a check for fee in the amount of \$122.50 for the following new Florida corporation:

Izmirlian and Abrams, Inc.

Thank you for your cooperation in this matter.

Sincerely,



T. Raymond Suplee, CPA

TRS:jtr
Encl.

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****122.50 ****122.50

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**ARTICLES OF INCORPORATION
OF
IZMIRLIAN AND ABRAMS, INC.**

The Undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:
IZMIRLIAN AND ABRAMS, INC.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities of business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is Five Hundred (500) shares of common stock, having a One and 00/100 Dollar (\$1.00) par value.

ARTICLE IV. ADDRESS

The street address of the Corporation is 800 S. Osprey Ave., Sarasota, Florida 34236. The street address of the initial registered office of the corporation shall be 800 S. Osprey Ave, Sarasota, Florida 34236 and the name of the initial registered agent of the corporation at that address is **T. RAYMOND SUPLEE**.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. SPECIAL PROVISION

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 action as are necessary will be taken by the appropriate officers to accomplish this compliance.

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ARTICLE VII. DIRECTORS AND OFFICERS

This corporation shall have no Directors or Officers, initially. The affairs of the corporation will be managed by the shareholders until such time as Directors are designated as provided by the By-Laws.

ARTICLE VIII. SUBSCRIBER

The name and street address of the subscriber to these Articles of Incorporation is:

T. RAYMOND SUPLEE

800 S. Osprey Avenue
Sarasota, FL 34236

IN WITNESS WHEREOF, The undersigned has hereunto set his hand and seal on the 26th day of May, 1998.



T. Raymond Suplee

STATE OF FLORIDA
COUNTY OF SARASOTA

I HEREBY CERTIFY that the foregoing was acknowledged before me this 26th Day of May, 1998, by T. RAYMOND SUPLEE, who is personally known to me.



Nancy P. Wilson



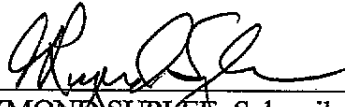
Nancy P. Wilson

I am a Notary Public in and for the State of Florida and my commission expires March 29, 2002.

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

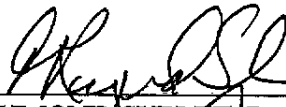
The following is submitted in compliance with chapter 48.091
Florida Statutes.

IZMIRLIAN AND ABRAMS, INC., a corporation organized under the laws of the
State of Florida, with its principal office at 800 S. Osprey Ave., Sarasota, Florida 34236, has
named **T. RAYMOND SUPLEE**, located at 800 South Osprey Avenue, Sarasota, Florida
34236, as its registered agent at said initial registered office, to accept service of process
within this State.



T. RAYMOND SUPLEE, Subscriber

Having been named to accept service of process for the above corporation, at the
place designated in this Certificate, I hereby agree to act in this capacity, and I further agree
to comply with the provisions of all statutes relative to the proper and complete performance
of my duties.



T. RAYMOND SUPLEE, Registered Agent

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