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Law Offices  
**ROWE and ROWE, P.A.**  
9471 Baymeadows Road, Suite 203  
Jacksonville, Florida 32256

Robert L. Rowe, Jr.  
R. Lee Rowe, III

Telephone (904) 730-2070  
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May 29, 1998

Secretary of State  
Division of Corporations  
409 East Gaines  
Tallahassee, FL 32399

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-06/03/98--01081--009  
\*\*\*122.50 \*\*\*122.50

Re: Caplan & Taylor, P.A.  
Our File Number 4165

Gentlemen:

Enclosed is an original and copy of the Articles of Incorporation of this proposed corporation.

Please file the Articles of Incorporation, certify and return the copy to our office as soon as possible.

A check for \$122.50 is also enclosed to cover the \$35.00 filing fee, \$52.50 fee for certified copy of the Articles of Incorporation and \$35.00 fee for registered agent.

If there are any problems, please call our office collect for instructions to complete the filing.

Very truly yours,

  
R. Lee Rowe, III

LR:jca  
enclosures

**FILED**  
98 JUN -3 AM 9:49  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA

6-5-98

ARTICLES OF INCORPORATION  
OF  
CAPLAN & TAYLOR, P. A.

FILED  
98 JUN -3 AM 9:49  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA

The undersigned subscribers to these Articles of Incorporation, hereby execute these Articles of Incorporation to form a corporation under the laws of the State of Florida.

I. NAME AND MAILING ADDRESS

The name of this corporation is CAPLAN & TAYLOR, P. A., and the mailing address is 8375 Baymeadows Way, Jacksonville, Florida 32256.

II. TERM OF EXISTENCE

This corporation is to exist perpetually.

III. PURPOSE

The corporation is organized for the purpose of rendering the professional services of a certified public accountant under the Florida Professional Service Corporation and Limited Liability Company Act, Chapter 621, Florida Statutes.

IV. CAPITAL STOCK

The maximum or aggregate number of shares this corporation is authorized to issue is 100,000 shares of common voting stock with a par value of \$1.00 per share. The shares of this corporation may only be issued to individuals, professional corporations, or professional limited liability companies, each of which must be duly licensed or otherwise legally authorized to render the professional services for which this corporation is organized.

V. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 8375 Baymeadows Way, Jacksonville, Florida 32256, and the name of the initial registered agent of this corporation at that address is Mark A. Taylor.


## VI. DIRECTORS


This corporation shall have two (2) directors initially. The number of directors may be either increased or diminished from time to time by the By Laws, but shall never be less than one. The name and address of the initial directors of this corporation are Kenneth C. Caplan, 8375 Baymeadows Way, Jacksonville, Florida 32256, and Mark A. Taylor, 8375 Baymeadows Way, Jacksonville, Florida 32256.

## VII. INCORPORATORS

The name and address of the persons signing these Articles is Kenneth C. Caplan, 8375 Baymeadows Way, Jacksonville, Florida 32256, and Mark A. Taylor, 8375 Baymeadows Way, Jacksonville, Florida 32256.

In witness whereof, we, the undersigned subscribing incorporators, have hereunto set our hands and seals on May 29, 1998.

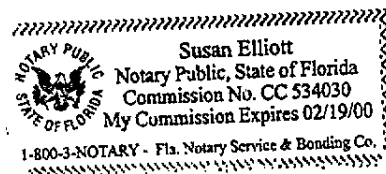
  
Kenneth C. Caplan

  
Mark A. Taylor

STATE OF FLORIDA  
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me on May 29, 1998, by Kenneth C. Caplan and Mark A. Taylor, who produced State of Florida Drivers Licenses and who did not take an oath.

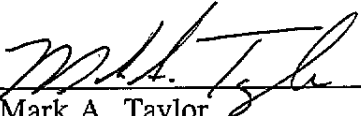




ACCEPTANCE OF DESIGNATION OF REGISTERED AGENT

Mark A. Taylor, hereby accepts the designation of Registered Agent for CAPLAN & TAYLOR, P. A., a Florida Corporation.

Dated on May 29, 1998.

  
Mark A. Taylor

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