

TRANSMITTAL LETTER

P9180000083451

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

100002648551--5  
-09/24/98--01095--020  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

SUBJECT: Joel Friend and Associates, Inc.  
(Proposed corporate name - must include suffix)

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

\$70.00  
Filing Fee

\$78.75  
Filing Fee  
& Certificate

\$122.50  
Filing Fee  
& Certified Copy

\$131.25  
Filing Fee,  
Certified Copy  
& Certificate

ADDITIONAL COPY REQUIRED

FROM: Joel S. Friend  
Name (Printed or typed)

2219 N. 36th Ave.  
Address

Hollywood, Florida 33021  
City, State & Zip

954-985-1157  
Daytime Telephone number

98 SEP 24 AM 9:44  
FILED  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

NOTE: Please provide the original and one copy of the articles.

SEP. 29. 1998

**ARTICLES OF INCORPORATION OF JOEL FRIEND AND ASSOCIATES, INC.**

The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act, adopts the following articles of incorporation.

**ARTICLE ONE  
NAME**

The name of the corporation is Joel Friend and Associates, Inc.

**ARTICLE TWO  
PRINCIPAL OFFICE**

The street address of the initial principal office of the corporation is 3880 Sheridan Street, Hollywood, Florida 33021.

**ARTICLE THREE  
MAILING ADDRESS**

The initial mailing address of the corporation is P.O. Box 814154, Hollywood, Florida 33081.

**ARTICLE THREE  
CORPORATE DURATION**

The duration of the corporation is perpetual.

**ARTICLE FOUR  
PURPOSE OF PURPOSES**

The general purposes for which the corporation is organized are:

1. To engage in the business of providing accounting services.
2. To 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 preceding business.
3. To do such other things as are incidental to the above or necessary or desirable in order to accomplish the above.

**FILED**  
98 SEP 24 AM 9:45  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

**ARTICLE FIVE  
CAPITALIZATION**

The aggregate number of shares which the corporation is authorized to issue is one hundred. Such shares shall be of a single class, and shall have a par value of one dollar per share.

**ARTICLE SIX  
CAPITAL STRUCTURE**

The corporation is authorized to issue only one class of stock, and all issued stock shall be held of record by not more than 75 persons. Stock will be issued and transferred only to (i) natural persons, (ii) estates, or (iii) a trust defined in Section 1361 (c) (2) (or its successor section) of the Internal Revenue Code. In addition, no stock shall be issued or transferred to a nonresident alien.

**ARTICLE SEVEN  
REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of the corporation is 3880 Sheridan Street, Hollywood, Florida 33021, and the name of its initial registered agent at such address is Joel Steven Friend.

**ARTICLE EIGHT  
INCORPORATORS**

The name and address of the incorporator is:

**Name:**

**Address:**

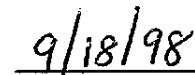
Joel Steven Friend

2219 N. 36<sup>th</sup> Ave.  
Hollywood, FL 33021

Executed by the undersigned at 3880 Sheridan Street, Hollywood, Florida 33021 on September 18, 1998.



Joel Steven Friend  
Signing as Incorporator



Date

**CERTIFICATE OF DESIGNATION OF  
REGISTERED AGENT REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is Joel Friend and Associates, Inc.
2. The name and address of the registered agent and office is:

Joel Steven Friend  
3880 Sheridan Street  
Hollywood, FL 33021

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Joel Friend

Joel Steven Friend

9/18/98

Date

DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL

98 SEP 24 AM 9:45  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA  
FILED