

P9900000 20531

R. MICHAEL LARRINAGA
5025 E. FOWLER AVENUE, SUITE 14
TAMPA, FL 33614 33617

February 25, 1999

RE: TRANSMITTAL LETTER

Name of professional service
corporation:

THE LAW OFFICE
OF R. MICHAEL
LARRINAGA, P.A.

Street address of the professional
service corporation:

5025 E. Fowler Avenue, Suite 14
Tampa, Florida 33617

DEAR CORPORATIONS DIVISION:

100002790141--1
-03/01/99--01054--016
*****70.00 *****70.00

Please find enclosed:

1. An original Articles of Incorporation and one copy for the above named
professional service corporation.

2. A money order in the amount of \$70.00 for filing fees.

A certified copy () is (X) is not requested.

Please send responses or receipt concerning this filing to the above address.

Thank you very much.

Date: 2/25/99

Name of Incorporator: R. MICHAEL LARRINAGA

Signature of Incorporator: R. Michael Larrinaga

FILED
99 MAR - 1 PM 2:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T.A. - 3/4/99

**ARTICLES OF INCORPORATION
OF THE LAW OFFICE OF R. MICHAEL LARRINAGA, P.A.**

The undersigned natural persons, each of whom is licensed or otherwise legally authorized to practice the profession of law in the State of Florida, hereby associate themselves with the intention of forming a professional corporation, hereafter referred to as the Corporation, in accordance with the Florida Professional Service Corporation Act, and hereby adopt the following articles of incorporation for such corporation:

ARTICLE I. NAME

The name of the corporation is The Law Office of R. Michael Larrinaga, P.A.

ARTICLE II. DURATION

The period of the Corporation's duration shall be perpetual or until dissolved by a vote of the Shareholders as hereafter provided.

ARTICLE III. PURPOSE

This Corporation is organized for the following purposes:

- a. To engage in the practice of law as a professional law corporation and to carry on services incident thereto. The practice of law is the sole and exclusive professional service to be rendered by this Corporation.
- b. To own property, enter into contracts, and to carry on any business necessary or incidental to the accomplishment of furtherance of the purposes or objects of this Corporation.
- c. The professional services of this Corporation shall be carried out only through officers, employees, and agents, each of whom has been admitted to the bar of, and is duly authorized to practice law in, the State of Florida.

ARTICLE IV. CAPITAL STOCK

The total number of shares of capital stock which the Corporation shall be authorized to issue is one hundred (100) shares. Such shares shall be of a single class of common stock, and shall have a par value of One Dollar (\$1.00) per share.

ARTICLE V. CAPITALIZATION

The amount of capital with which the Corporation will begin to practice the profession of law is not less than \$27,000.00.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VI. PRINCIPAL OFFICE

The address of the corporation's principal office is 5025 East Fowler Avenue, Suite 14, City of Tampa, County of Hillsborough, State of Florida 33617. The name of the initial registered agent of the Corporation, located at such office, is R. Michael Larrinaga.

ARTICLE VII. CORPORATE POWERS

The Corporation shall have all the rights and powers now or hereafter conferred on professional corporations by the laws of the State of Florida.

ARTICLE VIII. SUBSCRIBERS

The name and address of each person signing these Articles of Incorporation as a subscriber is:

Name	Address
R. Michael Larrinaga	5000 Gulf Boulevard #703 St. Pete Beach Florida 33706

ARTICLE IX. DIRECTORS

The Corporation is to be managed by a Board of Directors. The number of directors constituting the initial board of directors is one (1), and the names and addresses of the initial directors are:

Name	Address
R. Michael Larrinaga	5000 Gulf Boulevard #703 St. Pete Beach Florida 33706

The initial directors shall hold office until their successors are elected and qualify as provided in the bylaws. Thereafter the term of office of each director shall be for one year and until the election and qualification of a successor. The number of directors set forth herein and constituting the initial board of directors set forth herein and constituting the initial board of directors shall be authorized number of directors until such number is changed by a bylaw duly adopted by the Shareholders.

ARTICLE X. BYLAWS

The initial directors shall submit the proposed bylaws to the Shareholders at a meeting to be held for that purpose not more than thirty (30) days following the issuance of the Certificate of Incorporation. Following the adoption of bylaws by the affirmative vote of all of the shareholders, internal affairs of the Corporation are to be regulated and managed in accordance with such bylaws.

ARTICLE XI. DISSOLUTION

The Corporation may be dissolved at any time (1) by unanimous written consent of the Shareholders or; or (2) on the affirmative vote of the holders of at least fifty 50% of the outstanding shares of the Corporation entitled to vote thereon. On dissolution, the corporate property and assets shall, after payment of all debts of the Corporation, be distributed to the Shareholders pro rata, each Shareholder to participate in the distribution in direct proportion to the number of shares held by him.

ARTICLE XII. BANK ACCOUNT

The authority by which a bank account may be opened for the corporation is granted by a separate resolution. The corporate secretary was asked to include a copy of that resolution with the corporate record book.

ARTICLE XIII. ACCOUNTING PERIOD

Upon motion duly made and seconded it is hereby resolved that the accounting period of the corporation shall end on December 31 of each calendar year.

It was noted by the president that the corporation must have a December 31 year end meeting to elect IRS Subchapter S status.

ARTICLE XIV. ORGANIZATIONAL EXPENSES

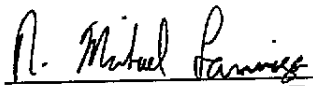
After motion duly made and seconded, it was unanimously approved for the corporation to incur, pay, and reimburse any reasonable expenses related to the formation of the corporation. The president noted that organizational expenses of the corporation must be amortized over a period of 60 months.

ARTICLE XV. STOCK

The stock of the corporation was issued under the direction of the Board of Directors. The members of the Board stated that they believe all State and Federal requirements relating to the issuance of the stock of the corporation have been met. Accordingly, a notice that the stock of the corporation is unregistered shall be placed on the certificates. The Board further stated that the stock shall be offered as Section 1244 stock and the issuance shall meet the requirements of IRS Section 1244. The president noted that by meeting the qualifications of IRS Section

1244, shareholders will receive preferential tax treatment in the event of a loss in the value of their stock. Verbal offers to purchase stock in the corporation were made by the individuals listed below and accepted by the Board of Directors. The individuals stated that the shares of stock were purchased for their own account and would not be traded publicly. The corporate secretary presented a stock certificate form at the meeting and it was approved by the board. The secretary will issue certificates to each shareholder and impress the corporate seal on the face of each certificate. Certificates will be signed by the President and Secretary of the Corporation.

In witness hereof, we, the undersigned incorporators of this Corporation, have executed these Articles of Incorporation at Tampa, Hillsborough County, Florida, on February 25, 1999.

A handwritten signature in cursive script, reading "R. Michael Larrinaga", is written over a horizontal line.

R. Michael Larrinaga, Esq.
President

THE LAW OFFICE OF R. MICHAEL LARRINAGA, P.A.
5025 E. FOWLER AVENUE, SUITE 14
TAMPA, FL 33617
TELEPHONE: (813) 899-2000
FACSIMILE: (813) 980-1007

FILED
99 MAR -1 PM 2:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RE: CERTIFICATE OF DESIGNATION OF REGISTERED OFFICE
AND REGISTERED AGENT

Pursuant to Chapter 621 of The Florida Professional Service Corporation Act, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office and registered agent, in the State of Florida.

1. The name and address of the professional service corporation's registered agent and registered office is:

R. Michael Larrinaga
The Law Office of R. Michael Larrinaga, P.A.
5025 E. Fowler Avenue, Suite 14
Tampa, FL 33617

Having been named as the registered agent and to accept service of process for the above stated professional service corporation at the place designated in this certificate, 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.

Signature of registered agent: R. Michael Larrinaga

Date of signature: 2/24/99