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ACCOUNT NO. : 072100000032

REFERENCE : 369959 97785A

AUTHORIZATION : *Patricia Pijoto*

COST LIMIT : \$ 70.00

ORDER DATE : September 9, 1999

ORDER TIME : 12:25 PM

ORDER NO. : 369959-005

000002985620-0

CUSTOMER NO: 97785A

CUSTOMER: Mr. Edward Tupling  
JAMIE J. BYINGTON, CPA  
JAMIE J. BYINGTON, CPA  
Suite 210  
6401 S. W. 87th Avenue  
Miami, FL 33173

DOMESTIC FILING

NAME: EDWARD W. TUPLING &  
ASSOCIATES, INC.

EFFECTIVE DATE:

- ARTICLES OF INCORPORATION
- CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

- CERTIFIED COPY
- PLAIN STAMPED COPY
- CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jamela Abaid

EXAMINER'S INITIALS:

*J* 9/13/99

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
99 SEP 13 PM 6:16

RECEIVED  
DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA  
99 SEP 13 PM 2:27

99 SEP 13 PM 6:16

ARTICLES OF INCORPORATION

OF

EDWARD W. TUPLING & ASSOCIATES, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

EDWARD W. TUPLING & ASSOCIATES, INC.

The address of the principal office of this corporation shall be 3901 S. Ocean Drive, Suite 5G, Hollywood, Florida 33019 and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or 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 1500 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The name and address of the initial member of the Board of Directors is:

Edward W. Tupling

3901 S. Ocean Drive, Suite 5G  
Hollywood, FL 33019

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS

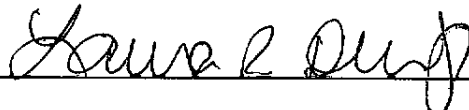
99 SEP 13 PM 6:17

ARTICLE VII. INCORPORATOR

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

The Company Corporation  
1013 Centre Road  
Wilmington, Delaware 19805

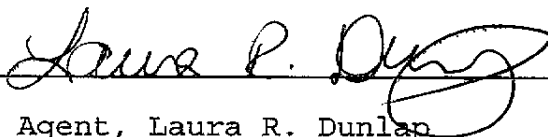
The undersigned incorporator has executed these Articles of Incorporation on September 13, 1999.



Its Agent, Laura R. Dunlap  
Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED  
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: 

Its Agent, Laura R. Dunlap  
Authorized Service Representative  
Corporation Service Company

SCN/jai