

PHIL C. BEVERLY, JR.

Attorney at Law

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2 December 1999

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*****78.75 *****78.75

Florida Department of State
Division of Corporations
Attn.: New Filings Section
409 East Gaines Street
Tallahassee, Florida 32399

EFFECTIVE DATE
1-1-00

RE: Incorporation of John P. Arvin, CPA, P.A.

Dear Sir or Madam:

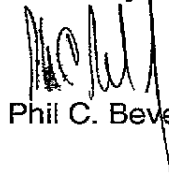
Enclosed are the original and one copy of the Articles of Incorporation for the above-referenced proposed Florida professional service corporation. Also enclosed is our trust check #1086 in the amount of \$78.75, representing payment of the following:

Filing Fee	\$35.00
Certified Copy Fee	\$8.75
Registered Agent Fee	<u>\$35.00</u>
TOTAL	<u>\$78.75</u>

Please file the enclosed Articles of Incorporation at your earliest convenience, and return a certified copy to the undersigned. **You will note that the effective date of the corporation is specified to be 1 January 2000.**

If the fees stated above have changed, or if there is anything further you require, please advise at your earliest convenience. Thank you for your kind assistance in this matter.

Sincerely,



Phil C. Beverly, Jr.

PCBjr/st
Enclosures

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
99 DEC -3 AM 7:41
FILED

K. Rolfe DEC 7 1999

ARTICLES OF INCORPORATION
(Professional Corporation)
of
JOHN P. ARVIN, CPA, P.A.

FILED
99 DEC -3 AM 7:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, who is duly licensed to practice public accountancy in the State of Florida, desiring to form a professional corporation in accordance with Chapters 621 and 607 Florida Statutes, adopts the following Articles of Incorporation:

ARTICLE I

CORPORATE NAME

The name of the corporation shall be JOHN P. ARVIN, CPA, P.A.

ARTICLE II

NATURE OF BUSINESS AND POWERS

This corporation is organized for the following purposes:

a. To engage in the practice of public accounting as a professional corporation and to operate an accounting office for the purposes of providing public accountancy services.

b. To own real and personal property, enter into contracts, and engage in any lawful business necessary for the rendering of public accounting services.

c. To do everything necessary, proper, or convenient to accomplish any of the purposes set forth in these articles, and to do every other act incidental to the corporate purposes which is not forbidden by Florida laws or by the provisions of these articles of incorporation.

The purposes of this corporation shall be carried out only through officers, employees, and agents, each of whom is licensed or otherwise legally qualified to render public accounting services in the State of Florida.

ARTICLE III

EFFECTIVE DATE AND TERM OF EXISTENCE

The effective date of incorporation is specified to be January 1, 2000. The term of existence of the corporation is perpetual unless sooner terminated under the provisions of the bylaws of the corporation.

ARTICLE IV

CAPITAL STOCK

The maximum number of shares of stock that the corporation is authorized to have outstanding is 100, which shall be common shares with a par value of \$1.00 per share.

ARTICLE V

INITIAL PRINCIPAL OFFICE, AND REGISTERED OFFICE AND REGISTERED AGENT

The address of the corporation's principal office is:

John. P. Arvin, CPA
2731 N.W. 41st Street, Suite B-3
Gainesville, Florida 32606

The address of the initial registered office of the corporation in this State is:

The Seagle Building, Suite 500
408 West University Avenue
Gainesville, Florida 32601

The initial registered agent at the registered office is Phil C. Beverly, Jr., Attorney at Law.

ARTICLE VI

PREEMPTIVE RIGHTS

The corporation elects to have preemptive right. Upon the decision of the Board of Directors to sell for cash or other consideration any unissued shares in the

corporation, every shareholder shall have the right to acquire proportional amounts of the corporation's unissued shares of the same kind, class or series as that which he or she already holds at the price at which they are offered to others.

ARTICLE VII
INCORPORATORS

The name and post office address of the incorporator is:

John. P. Arvin, CPA
2731 N.W. 41st Street, Suite B-3
Gainesville, Florida 32606

ARTICLE VIII
DIRECTORS

The Board of Directors shall consist of no less than one (1) member. The name of the initial member of the Board of Directors of this corporation and his street address is:

John. P. Arvin, CPA
2731 N.W. 41st Street, Suite B-3
Gainesville, Florida 32606

ARTICLE IX
AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by the Board of Directors to the Stockholders and approved at a stockholder's meeting by at least a majority of the stock entitled to vote, unless all of the directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment of the Articles of Incorporation be made.

ARTICLE X

BYLAWS

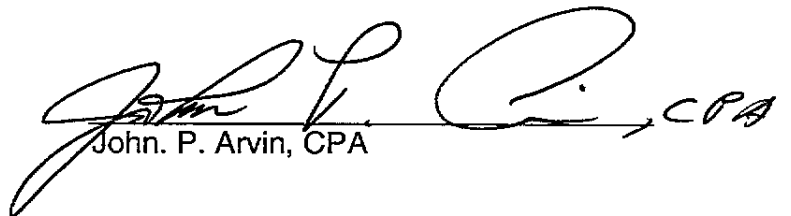
The initial directors shall submit the proposed bylaws to the shareholders at a meeting to be held for that purpose not more than 45 days following the issuance of the Certificate of Incorporation. Following the adoption of bylaws by the affirmative vote of two-thirds of the shareholders, the internal affairs of the corporation are to be regulated and managed in accordance with the bylaws.

ARTICLE XI

DISSOLUTION

The corporation may be dissolved at any time: (1) by unanimous written consent of the shareholders; or (2) on the affirmative vote of the holders of at least two-thirds of the outstanding shares of the corporation entitled to vote. 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 the shareholder.

IN WITNESS WHEREOF, the undersigned, as Incorporator, has executed the foregoing Articles of Incorporation on this 30th day of November, 1999.


John. P. Arvin, CPA

STATE OF FLORIDA
COUNTY OF ALACHUA

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgments, personally

appeared John. P. Arvin, CPA, who:

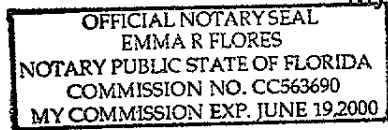
- is personally known to me;
- produced FLORIDA DRIVER LICENSE as identification;
- took an oath;
- did not take an oath;

and who executed the foregoing and he acknowledged before me that he executed the same.

30 WITNESS my hand and official seal in the County and State last aforesaid this day of November, 1999.

Emma R Flores

 NOTARY PUBLIC, State of Florida
 My Commission Expires: 6/19/2000



CAMPUS USA CREDIT UNION
 P.O. BOX 147029
 GAINESVILLE, FL 32614-7029

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

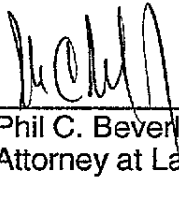
The following is submitted, in compliance with Section 48.091, Florida Statutes:

John. P. Arvin, CPA, P.A., desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation at the City of Gainesville, County of Alachua, State of Florida, has named Phil C. Beverly, Jr., Attorney at Law, located at The Seagle Building, Suite 500, 408 West University Avenue, Gainesville, Alachua County, Florida 32601, as its agent to accept service of process within this State.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated Corporation at the place designated in this certificate, I further state that I am familiar

with and hereby accept the responsibility to act in this position capacity, and I agree to comply with the applicable provisions of The Florida Business Corporation Act and Chapter 48, Florida Statutes, relative to the duties imposed by law, including the keeping open said office.

By: 
Phil C. Beverly, Jr.
Attorney at Law

FILED
99 DEC -3 AM 7:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA