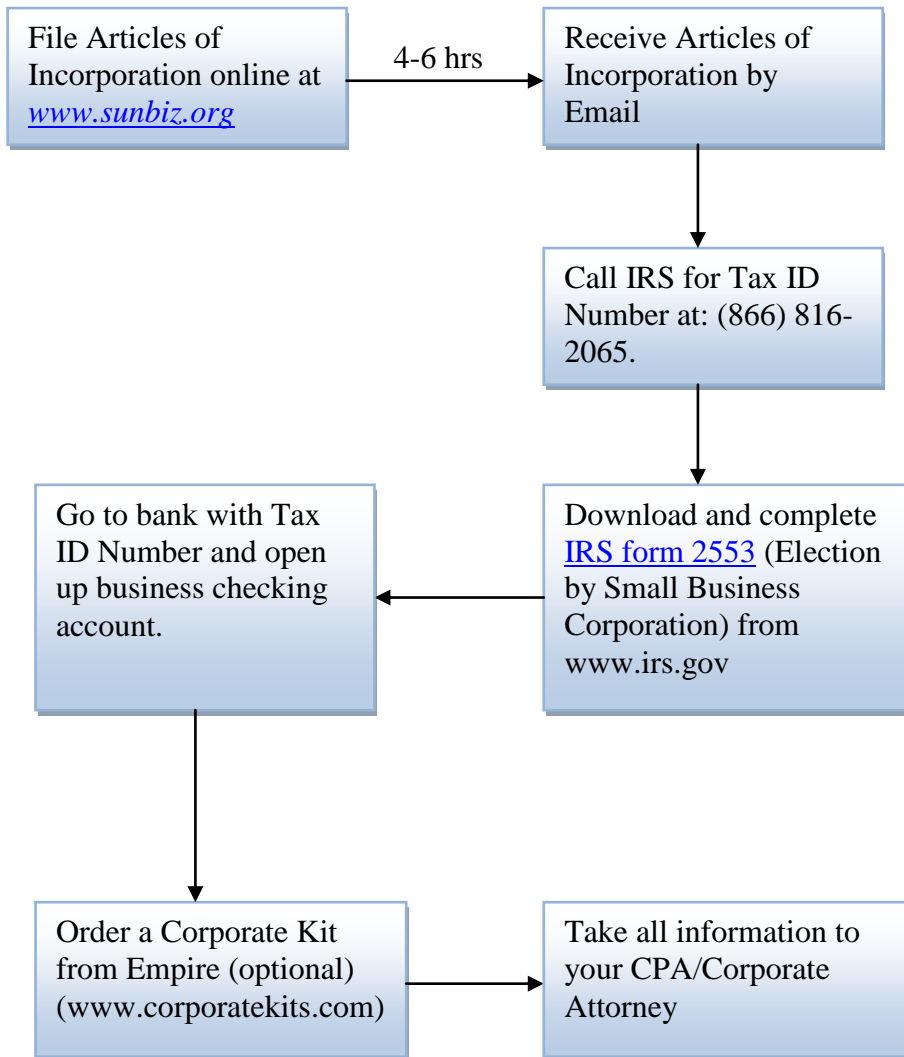


FORMING AN S-CORPORATION IN FLORIDA



This flowchart is only a generalization of the common steps that may be taken and should not be relied upon without first obtaining qualified legal advice.