

CORPORATE RESOLUTION OF

ACCOUNTABLE PLAN

It is the policy of the company to reimburse any officer or employee for company expenses paid for by such individuals from their own personal funds on the Company's behalf, in the pursuit of company business.

It is the intent of this resolution to satisfy the Accountable Plan requirements under Internal Revenue Code Section 61(c) and the substantiation requirements under Internal Revenue Code Section 274(d). Moreover, Section 1.62-2(c)(1) of the Income Tax Regulations provides that a reimbursement or other expense allowance arrangement for business expenses paid or incurred by an employee are paid under an accountable plan if the arrangement meets the three requirements of a business connection, substantiation, and returning amounts in excess of expenses. Therefore, all reimbursements will follow these simple guidelines:

- 1) All individuals seeking reimbursement shall substantiate the expense by providing proof of payment in the form of an invoice to the company prior to any reimbursement. Accordingly, employees are required to submit detailed expense reports describing each element of an expenditure with the necessary receipts within 30 days of returning from a business trip or incurring an entertainment expense but no later than 60 days after it is paid or incurred.
- 2) All expenses must be determined to have a direct business connection relating to the operations of the Company, personal expenses will not be reimbursed. Personal expenses if reimbursed will be treated as W-2 wages to the employee.
- 3) All reimbursements by the Corporation shall be made for the expended amounts, pursuant to substantiated business expenses approved from employee expense reports or the proper invoices being submitted by the individual employee seeking reimbursement. The reimbursement relating to travel and entertainment expenses requires employees to describe each expense, the business purpose it served, and, for entertainment expenses, the names and business relationship of the persons entertained in addition to the date of, place of, duration of, and participants in any business discussion that occurred directly before or after the entertainment.
- 4) Reimbursements may be made prior to and in anticipation of the individual incurring the expense out of personal funds, however, upon incurring such expense, the individual will produce the invoice related to such expense and reimburse the company for any excess funds paid exceeding the invoice amount.
In cases where the reimbursement of the excess funds is not paid back to the Company, the excess will be reported as W-2 wages pursuant to Section 1.62-2(c)(3) of the Income Tax Regulations for that individual at the end of the accounting period.

**SECRETARY'S CERTIFICATE OF ADOPTION OF CORPORATE
RESOLUTION
OF**

I, the undersigned, do hereby certify that:

I am the duly elected and acting Secretary of _____
a Florida corporation (the "**Corporation**").

The foregoing Resolution constitutes an official resolution of the corporation as
duly adopted by the Consent of the Board of Directors, _____, 20____, as
authorized by the Florida Statutes.

IN WITNESS WHEREOF, I have hereunto subscribed my name this ____ day
of _____, 20____.

, President / Secretary