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FLORIDA PROFIT CORPORATION OR P.A.

Riley, Nelson & Associates, P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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H020001490182**ARTICLES OF INCORPORATION**

In compliance with Chapter 607, F.S.

ARTICLE I NAMEThe name of the corporation shall be: **Riley, Nelson & Associates, P.A.****ARTICLE II PRINCIPAL OFFICE**The principal place of business and mailing address of this corporation shall be:
1001 N. U.S. Highway 1, Suite 510, Jupiter, Florida 33477.**ARTICLE III PURPOSE**

The purpose for which the corporation is organized is: Certified Public Accounting.

ARTICLE IV SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 3,000. The par value of each share of stock is \$1.

ARTICLE V OFFICERS/DIRECTORS

The initial directors of the corporation are:

Fred R. Riley, 1001 N U.S. Highway 1, Suite 510, Jupiter, Florida 33477

Eloise R. Nelson, 1001 N U.S. Highway 1, Suite 510, Jupiter, Florida 33477

ARTICLE VI REGISTERED AGENT

The name and Florida Street address of the registered agent is: Fred R. Riley, 1001 N. U.S. Highway 1, Suite 510, Jupiter, Florida 33477. Located in the County of Palm Beach.

ARTICLE VII INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is Richard Oster, Business Filings Incorporated, 8025 Excelsior Dr., Suite 200, Madison, WI 53717.

I hereby accept the appointment as registered agent and agree to act in this capacity.

Signature: Fred R. Riley

Fred R. Riley

Date

6-6-02Signature: Richard Oster

Richard Oster, Incorporator

Date

6/6/02

The document was prepared by: Business Filings Incorporated, Richard Oster, 8025 Excelsior Dr., Suite 200, Madison, WI 53717. 608-827-5300

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