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(Requestor's Name)

(Address)

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(City/State/Zip/Phone #)

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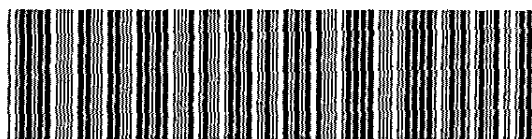
(Business Entity Name)

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DIVISION OF CORPORATIONS
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d & d accounting & tax service, inc.

Since 1996

1400 A 10th Street
Lake Park, FL 33403

Tel: (561) 842-3642
Fax (561) 842-1128

August 13, 2004

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32312

Gentlemen:

This is a new filing **Cop Accounting, Inc.** The Articles of Incorporation and the required filing fee of \$ 122.50 are included. Please return the Articles to the address in this letter upon completion.

Sincerely,

Graciela Torres-Lopez
Accounts Manager

**ARTICLES OF INCORPORATION
OF
COP ACCOUNTING, INC.**

The undersigned hereby makes, subscribes, acknowledges, and files these Articles of Incorporation for the purpose of forming a Corporation under the Laws of the State of Florida.

**ARTICLE I
NAME**

The name and address of the Corporation shall be:

COP ACCOUNTING, INC.
291 SW GROVE AVENUE
PORT ST LUCIE, FLORIDA 34983

**ARTICLE II
DURATION**

This Corporation shall exist in perpetuity.

**ARTICLE III
PURPOSE**

The Corporation is organized for the purpose of engaging in any activity or business permitted under the Laws of the State of Florida or of the United States of America.

**ARTICLE IV
CAPITAL STOCK**

This Corporation is authorized to issue five hundred (500) Shares of Capital Stock with a par value of One Dollar and no cents (\$1.00) per share.

**ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT**

The street address in this State of the Initial Registered office of the Corporation is **291 SW Grove Avenue, Port St Lucie, FL 34983** and the name of the initial registered agent is George A. Gasparini, III.

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ARTICLE VI
INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of one (1) member. The number of Directors may be increased or decreased from time to time by the By-laws but shall never be less than one (1). The names and addresses of the initial Directors are;

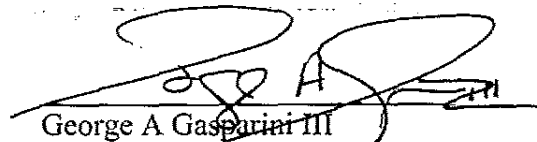
George A Gasparini, III.
291 SW Grove Avenue
Port St Lucie, Florida 34983

ARTICLE VII
INCORPORATOR

The name of the person signing these Articles of Incorporation is:

George A Gasparini, III.
291 SW Grove Avenue
Port St Lucie, Florida 34983

IN WITNESS WHEREOF, I have made and subscribed these Articles of Incorporation this 11th day of August, 2004


George A Gasparini III

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

Before me, the undersigned authority personally appeared George A Gasparini III to me well known and known to me to be the person described in and who executed the foregoing Articles of Incorporation, and he acknowledges to and before me that he executed said Articles of the purpose therein expressed.

WITNESS my Hand and Official Seal this 11th day of August, 2004



Daniel L. Azeredo
Commission #DD215163
Expires: May 26, 2007
Bonded Thru
Atlantic Bonding Co., Inc.

(Seal)


Notary Public, State of Florida

My Commission Expires:

**CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR SERVICE OF
PROCESS WITHIN THE STATE, NAMING AGENT UPON WHOM PROCESS
MAY BE SERVED**

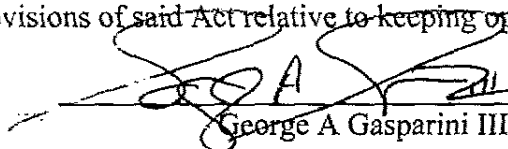
In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in
compliance with said Act:

THAT COP ACCOUNTING, INC. desiring to organize under the laws of the State of
Florida, with its principle offices as indicated in the Articles of Incorporation, has named
George A Gasparini III, Agent to accept service of process within the State of Florida.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated Corporation, at the
place designated by this Certificate, I hereby accept to act in this capacity and agree to
comply with the provisions of said Act relative to keeping open said office.

August 11, 2004


George A Gasparini III, Registered Agent for
COP Accounting, Inc.

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