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P. 001

Division of Corporations

Page 1 of 1

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Florida Department of State  
Division of Corporations  
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To:

Division of Corporations  
Fax Number : (850) 205-0381

From:

Account Name : THE TAX MAN, INC.  
Account Number : I19990000042  
Phone : (561) 799-3810  
Fax Number : (561) 799-1818

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TALLAHASSEE FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.

J. FISCHER & ASSOCIATES, INC.

Certificate of Status	1
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H05000223481 3

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION  
OF  
J. FISCHER & ASSOCIATES, INC.

ARTICLE I

NAME

The name of this corporation is J. FISCHER & ASSOCIATES, INC.

ARTICLE II

NATURE OF BUSINESS

This Corporation may engage in any business activity or business permitted under the laws of The United States and the State of Florida.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is ONE THOUSAND (1,000) SHARES of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

H05000223481 3

H05000223481 3

ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is 3300 PGA Boulevard, Suite #990, Palm Beach Gardens, Florida, 33410, and the name of the initial registered agent at this address is Jay B. Fischer.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Jay B. Fischer

11530 Windsor Bay Place  
Wellington, FL 33467

H05000223481 3

H05000223481 3

ARTICLE IX

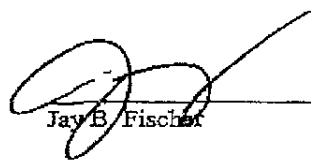
INCORPORATORS

The name and address of the person signing these articles of incorporation is:

Jay B. Fischer

11530 Windsor Bay Place  
Wellington, FL 33467

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 20<sup>th</sup> day of September, 2005.

  
Jay B. Fischer

STATE OF FLORIDA

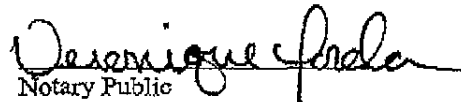
COUNTY OF PALM BEACH

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, Jay B. Fischer, personally appeared, known by me to be the persons who executed these articles of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 20th day of September, 2005.

{SEAL}



  
Notary Public

H05000223481 3

H05000223481 3

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

IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST— J. FISCHER & ASSOCIATES, INC. DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF BUSINESS AT THE CITY OF PALM BEACH GARDENS, PALM BEACH COUNTY, STATE OF FLORIDA, HAS NAMED JAY B. FISCHER AT 3300 PGA BOULEVARD, SUITE #990, PALM BEACH GARDENS, STATE OF FLORIDA AS ITS AGENT TO ACCEPT PROCESS WITHIN FLORIDA.

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SIGNED [Signature]  
TITLE PRESIDENT  
DATE September 20, 2005

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED [Signature]  
Jay B. Fischer  
Resident Agent  
DATE September 20, 2005

H05000223481 3