

**Electronic Articles of Incorporation
For**

P08000000795
FILED
January 02, 2008
Sec. Of State
jshivers

KOPLAS & COMPANY, CPA, PA

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

KOPLAS & COMPANY, CPA, PA

Article II

The principal place of business address:

4285 SW MARTIN HIGHWAY
PALM CITY, FL. 34990

The mailing address of the corporation is:

4285 SW MARTIN HIGHWAY
PALM CITY, FL. 34990

Article III

The purpose for which this corporation is organized is:

TO CONDUCT BUSINESS AS A PUBLIC ACCOUNTING FIRM.

Article IV

The number of shares the corporation is authorized to issue is:

1000

Article V

The name and Florida street address of the registered agent is:

MICHAEL C MORAN
4285 SW MARTIN HIGHWAY
PALM CITY, FL. 34990

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: MICHAEL MORAN

Article VI

The name and address of the incorporator is:

MICHAEL MORAN
4285 SW MARTIN HIGHWAY

PALM CITY FL 34990

Incorporator Signature: MICHAEL MORAN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
MICHAEL R KOPLAS
4285 SW MARTIN HIGHWAY
PALM CITY, FL. 34990

Title: VP
MICHAEL C MORAN
4285 SW MARTIN HIGHWAY
PALM CITY, FL. 34990

Article VIII

The effective date for this corporation shall be:

01/01/2008