



Rebecca A. Evans, CPA, P.A.

721 U.S. Highway 1 Suite 110.
North Palm Beach, FL 33408
561-842-2070

December 22, 1999

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*****78.75 *****78.75

Department of State
Division of Corporations
P. O. Box 6317
Tallahassee, FL 32314

Re: Rebecca A. Evans, CPA, P.A.

Gentlemen:

Enclosed please find the original and one (1) copy of Articles of Incorporation, together with my check in the amount of \$78.75

This represents the cost of the Filing Fees, Registered Agent Designation and a certified copy for the above-named corporation.

Very truly yours,

A handwritten signature in cursive script, reading 'Rebecca A. Evans', is written over a horizontal line.

Rebecca A. Evans
Rebecca A. Evans, CPA, P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 DEC 27 PM 6:00

09/17/00
JF

**Articles of Incorporation
of
Rebecca A. Evans, CPA, P.A.**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

99 DEC 27 PM 6:00

Article I. Name

The name of this Florida corporation is:

Rebecca A. Evans, CPA, P.A.

Article II. Address

The initial mailing address of the Corporation is:

721 U.S. Highway 1 Suite 110
North Palm Beach, FL 33408

Article III. Existence

The corporation shall have perpetual existence.

Article IV. Purpose

The purpose for which this corporation is formed is to provide public accounting services. To engage in every phase and aspect of the business of rendering the said professional services to the public that a certified public accountant, duly licensed under the laws of the State of Florida is authorized to render. To do everything necessary, proper, advisable or convenient for the accomplishment of said purpose, and to do all other things that are not forbidden by the Florida Corporation Laws or by any other laws; and to engage in any activity or business now or hereafter authorized and permitted under the laws of the United States and the State of Florida.

Article V. Capital Stock

The Corporation shall have the authority to issue 10,000 shares of common stock, par value \$ 1.00 per share.

Article VI. Registered Agent

The name and address of the initial registered agent of the Corporation is:

Rebecca A. Evans
721 U.S. Highway 1 Suite 110
North Palm Beach, FL 33408

Article VII. Board of Directors

The affairs of the Corporation shall be managed by a Board of Directors consisting of no less than one director. The number of directors may be increased or decreased from time to time in accordance with the Bylaws of the Corporation. The election of directors shall be done in accordance with the Bylaws. The directors shall be protected from personal liability to the fullest extent permitted by law.

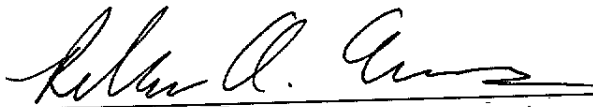
The name of the initial member of the Corporation's Board of Directors is:

Rebecca A. Evans

Article VIII. Incorporator

The name and address of the incorporator is:

Rebecca A. Evans
517 Fifth Court
Palm Beach Gardens, FL 33410



Signature/Incorporator
Rebecca A. Evans

12/22/99
Date

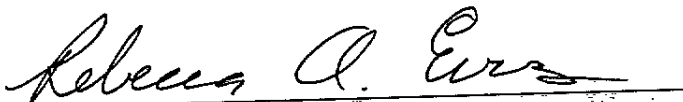
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SECRETARY OF STATE
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99 DEC 27 PM 6:00

Article IX. Rights to Amend

The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any rights conferred upon the shareholders subject to these reservations.

Acceptance by Registered Agent

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.



Signature/Registered Agent
Rebecca A. Evans

12/22/99
Date