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LAWRENCE J. SEMMEL, INC.
CHARTERED
8041 NE 54TH COURT
LAUDERHILL, FLORIDA 33351
(954) 742-7325
(954) 749-1841 fax

January 2, 2000

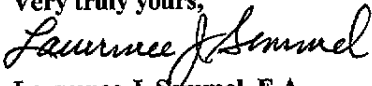
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Department of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

SUBJECT: LAWRENCE J. SEMMEL, ^{E.A.} ~~INC.~~ CHARTERED

Enclosed is an original and one copy of the articles of incorporation and a check for \$87.50; Filing Fee, Certified Copy and Certificate of Status.

FROM: LAWRENCE J. SEMMEL, E.A.
Enrolled to Practice Before the IRS
8041 NW 54TH Court
Lauderhill, Florida 33351-5064
(954) 742-7325

Very truly yours,

Lawrence J. Semmel, E.A.

FILED
2000 JAN -5 PM 3:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

A. Howell JAN 11 2000

LAWRENCE J. SEMMEL, E.A.
Chartered
8041 NW 54th Court
Lauderhill, Florida 33351-5064
(954) 742-7325
(954) 749-1841

January 11, 2000

State of Florida
Division of Corporations
Attn: Angie
409 East Gaines Street
Tallahassee, Florida 32399

In Re: **LAWRENCE J. SEMMEL, INC.**
CHARTERED

ARTICLE I shall be changed to read as follows:

The name of the corporation shall be **LAWRENCE J. SEMMEL, E.A. *Chartered***



Signature of Incorporator

January 11, 2000

Date

FILED

2000 JAN -5 PM 3:15

**ARTICLES OF INCORPORATION
OF**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

LAWRENCE J. SEMMEL, E.A. CHARTERED

ARTICLE I

The name of the corporation shall be LAWRENCE J. SEMMEL, E.A. CHARTERED.

ARTICLE IA

The corporation shall be organized for the purpose of engaging in the practice of accountancy and taxation for individuals and businesses including, but not limited to tax return preparation and representation of taxpayers before the Internal Revenue Service as Enrolled Agents under Treasury Circular 230.

ARTICLE II

The principal place of business and mailing address of this corporation shall be 8041 NW 54TH Court, Lauderhill, Florida 33351-5064.

ARTICLE III

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 500 shares.

ARTICLE IV

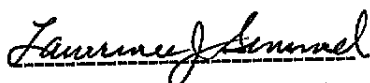
The name and Florida street address of the initial registered agent are:

Lawrence J. Semmel, E.A.
8041 NW 54th Court
Lauderhill, Florida 33351-5064

ARTICLE V

The name and address of the incorporator to these Articles of Incorporation are:

Lawrence J. Semmel, E.A.
8041 NW 54th Court
Lauderhill, Florida 33351-5064


Signature of Incorporator
LAWRENCE J. SEMMEL

1-3-2000
Date

FILED

2000 JAN -5 PM 3:15

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF**

LAWRENCE J. SEMMEL, E.A. CHARTERED

ARTICLE VI

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.

Lawrence J. Semmel

Signature/Registered Agent

LAWRENCE J. SEMMEL

1-3-2000

Date