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October 5, 2000

FILED
00 OCT 11 PM 1:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

VIA FEDERAL EXPRESS

Florida Department Of State
409 East Gaines Street
Tallahassee, Florida 32399


Re: Dale J. Guenther, C.P.A., P.A.

Dear Sir or Madam:

Enclosed for filing with the Florida Secretary of State are the Articles of Incorporation for the above-referenced corporation, together with a check in the amount of \$70.00 which represents the filing fee.

If you have any questions regarding the foregoing, please do not hesitate to contact this office. Thank you for your prompt attention to this matter.

Very truly yours,


Amy W. Recchio
Legal Assistant

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AWR
Enclosure

g/10/12

ARTICLES OF INCORPORATION
OF
DALE J. GUENTHER, C.P.A., P.A.

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TALLAHASSEE, FLORIDA

The undersigned, acting as incorporator of a Florida professional service corporation organized and existing under the Florida Business Corporation Act and the Professional Service Corporation and Limited Liability Company Act, hereby adopts the following Articles of Incorporation for such Corporation:

ARTICLE I

NAME

The name of the Corporation is: DALE J. GUENTHER, C.P.A., P.A.

ARTICLE II

CORPORATE ADDRESS

The street and mailing address of the initial principal office of the Corporation is 2902 Bayshore Vista Drive, Tampa, Florida 33611. The Board of Directors of the Corporation may from time to time move the principal office of the Corporation to any other address in the State of Florida.

ARTICLE III

PURPOSES

The Corporation is organized for the following purposes:

1. To engage in every phase and aspect of certified public accounting which the shareholders of the Corporation are duly licensed or otherwise legally authorized to render.
2. To render such professional services through its officers, employees, and agents who are accounting professionals in good standing and are duly licensed or otherwise legally authorized to render such professional services within the State of Florida.
3. To invest its funds in real estate, mortgages, stocks, bonds, and any other type of investments permitted by law.
4. To own real and personal property necessary for the rendering of such professional services.

5. To engage in no other business other than the rendering of such professional services.

ARTICLE IV CAPITAL STOCK

The Corporation is authorized to issue and have outstanding at any one time a maximum of 10,000 shares of common stock having a par value of \$.001 per share. Shares of the Corporation's stock and certificates therefor shall be issued only to certified public accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional services as the Corporation.

ARTICLE V DIRECTORS

The business of the Corporation shall be managed by its Board of Directors. The number of Directors constituting the entire Board of Directors shall be not less than one (1) Director. The number of Directors may be increased or decreased from time to time by amendment of the Bylaws of the Corporation in a manner not prohibited by law; provided, however, until so changed the number of Directors shall be one (1) Director. The name and street address of the sole member of the first Board of Directors of the Corporation is:

<u>Name</u>	<u>Address</u>
Dale J. Guenther, C.P.A.	2902 Bayshore Vista Drive Tampa, Florida 33611

ARTICLE VI REGISTERED OFFICE AND AGENT

The street address of the Corporation's initial registered office is 2902 Bayshore Vista Drive, Tampa, Florida 33611. The name of the Corporation's initial registered agent at that office is Dale J. Guenther, C.P.A..

ARTICLE VII

INCORPORATOR

The name and address of the person signing these Articles as Incorporator are:

Name

Address

Dale J. Guenther, C.P.A.

2902 Bayshore Vista Drive
Tampa, Florida 33611

ARTICLE VIII

INDEMNIFICATION

The Corporation shall, to the full extent permitted by Florida law, indemnify any person who is or was a director or officer of the Corporation or was serving at the request of the Corporation as a director or officer of another corporation, partnership, joint venture, trust, or other enterprise. The Corporation may, to the full extent permitted by Florida law, indemnify any person who is or was an employee or agent of the Corporation or was serving at the request of the Corporation as an employee or agent of another corporation, partnership, joint venture, trust, or other enterprise.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation this 5th day of October, 2000.


Dale J. Guenther, C.P.A., Incorporator

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA


CERTIFICATE OF DESIGNATION

OF

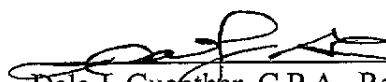
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is DALE J. GUENTHER, C.P.A., P.A.
2. The street address of the Corporation's initial registered office is 2902 Bayshore Vista Drive, Tampa, Florida 33611. The name of the Corporation's initial registered agent at that office is Dale J. Guenther, C.P.A.


Dale J. Guenther, C.P.A., Incorporator
Date: October 10, 2000

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 OBLIGATION OF MY POSITION AS REGISTERED AGENT.


Dale J. Guenther, C.P.A., Registered Agent
Date: October 10, 2000