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FLORIDA PROFIT CORPORATION OR P.A.

Janet H. Rapp, C.P.A., P.A.

Certificate of Status	1
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ARTICLES OF INCORPORATION

OF

JANET H. RAPP, C.P.A., P.A.

PURSUANT TO Section 621.05 of the Florida Statutes, the undersigned, acting as the sole incorporator of JANET H. RAPP, C.P.A., P.A., hereby adopts and files the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of the corporation is JANET H. RAPP, C.P.A., P.A. (the "Corporation").

ARTICLE IIPurpose

The purpose for which the Corporation is organized is the rendition of professional services to the public by certified public accountants. The Corporation is a professional service corporation governed by Chapter 621, Florida Statutes.

ARTICLE IIIPrincipal Office and Mailing Address

The address of the principal office and the mailing address of the Corporation is 111 N. Orange Avenue, Suite 1100, Orlando, Florida 32801. The location of the principal office shall be subject to change as may be provided in bylaws duly adopted by the Corporation.

ARTICLE IVShares

The number of shares which the Corporation shall have authority to issue is One Thousand (1,000), consisting of a single class of common stock, One Cent (\$0.01) par value per share.

The capital stock of the Corporation may be issued or transferred only to individuals who are duly licensed or otherwise legally authorized to render services as certified public accountants in the State of Florida.

Attorney Name: Douglas E. Starcher, P.A.

Broad and Cassel - Attorneys at Law
390 North Orange Avenue, Suite 1100
Orlando, Florida 32801
Telephone: (407) 839-4200
Florida Bar No.: 818641

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ARTICLE V

Initial Registered Office and Agent

The address of the Corporation's initial registered office is 111 N. Orange Avenue, Suite 1100, Orlando, Florida 32801, and the Corporation's initial registered agent at such address is Janet H. Rapp.

ARTICLE VI

Incorporator

The name and address of the sole incorporator of the Corporation is Janet H. Rapp, 111 North Orange Avenue, Suite 1100, Orlando, Florida 32801.

IN WITNESS WHEREOF, these Articles have been signed by the undersigned incorporator this 14 day of December, 2000.


Janet H. Rapp

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ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

The undersigned is familiar with the obligations of the registered agent and hereby accepts the appointment to serve as the initial Registered Agent of JANET H. RAPP, C.P.A., P.A.

By:


Janet H. Rapp

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