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Florida Department of State

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To:

Division of Corporations

Fax Number : (850)205-0381

From:

Account Name : EMPIRE CORPORATE KIT COMPANY

Account Number : 072450003255

: (305)634-3694

Fax Number

: (305)633-9696

FLORIDA PROFIT CORPORATION OR P.A.

victor w. punales, c.p.a., p.a.

Certificate of Status	0
Certified Copy	1
Page Count	03
Estimated Charge	\$78.75



H 01000063190 ARTICLES OF INCORPORATION

OF

Victor W. Punales, C.P.A., P.A.

The undersigned incorporator to these Articles of Incorporation, a natural person competent to contract, hereby subscribes and forms a corporation for profit under the Laws of the State of Florida.

ARTICLE I: NAME

The name of the corporation is Victor W. Punales, C.P.A., P.A., and its principal office and mailing address is: 9293 Southampton Place, Boca Raton, FL 33434.

ARTICLE II: NATURE OF BUSINESS

The corporation will engage in professional accounting services, permitted under the laws of the United States and of this state.

ARTICLE III: CAPITAL STOCK

The total number of shares of capital stock authorized is One Hundred (100) shares, which shares shall have a par value of One Dollar (\$1.00) per share. Such stock shall be issued under the provisions of Section 1244 of the Internal Revenue

Such stock may be issued by the corporation from time to time for such consideration as may be fixed from time to time by the Board of Directors, but at no less than par value.

ARTICLE IV: DIRECTORS AND OFFICERS

The initial director and officer of this corporation is: Victor W. Punales 9293 Southampton Place Boca Raton, FL 33434

JON G. MAZER **MAZER & ASSOCIATES** 6100 GLADES RD., SUITE 310 BOCA RATON, FL 33434

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ARTICLE V: TERM OF EXISTENCE

This corporation shall have perpetual existence.

ARTICLE VI: REGISTERED AGENT AND OFFICE

The name and address of the initial registered agent and registered office is :
Victor W. Punales
9293 Southampton Place
Boca Raton, FL 33434

The sole incorporator of this corporation is Victor W. Punales 9293 Southampton Place Boca Raton, FL 33434

I have here unto set my hand and seal, acknowledged and filed the foregoing Articles of Incorporation under the Laws of the State of Florida, this ______ day of May, 2001.

Victor W. Punales

ACKNOWLEDGMENT OF REGISTERED AGENT:

Having been named to accept service of process for the above named corporation at the place designated in this certificate, I hereby accept to act in this

Dated: 5/3/01

Victor W. Punalog

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SECRETARY OF STATION OF CORPORATION