

**Electronic Articles of Incorporation
For**

**P01000058855
FILED
June 13, 2001
Sec. Of State**

VITRAELLI & ASSOCIATES, P.A.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

VITRAELLI & ASSOCIATES, P.A.

Article II

The principal place of business address:

251 WINDWARD PASSAGE
SUITE B
CLEARWATER, FL. US 33767

The mailing address of the corporation is:

251 WINDWARD PASSAGE
SUITE B
CLEARWATER, FL. US 33767

Article III

The purpose for which this corporation is organized is:

ANY AND ALL BUSINESS DEALING WITH TAXATION, INCLUDING BUT NOT LIMITED TO PREPARATION, COMPLIANCE, ACCOUNTING, REPRESENTATIVE BEFORE THE INTERNAL REVENUE SERVICE AND REPRESENTATION BEFORE THE U.S. TAX COURT. ANY AND ALL LAWFULL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

10,000

Article V

The name and Florida street address of the registered agent is:

RICHARD L VITRAELLI
251 WINDWARD PASSAGE
SUITE B
CLEARWATER, FL. US 33767

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: RICHARD L. VITRAELLI

Article VI

The name and address of the incorporator is:

RICHARD L. VITRAELLI
251 WINDWARD PASSAGE
SUITE B
CLEARWATER, FL 33767

Incorporator Signature: RICHARD L. VITRAELLI

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
RICHARD L VITRAELLI
785 ISLAND WAY
CLEARWATER, FL. US 33767

Title: V
JOYCE M VITRAELLI
785 ISLAND WAY
CLEARWATER, FL. US 33767