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TRANSMITTAL LETTER

Department of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

SUBJECT: VICTOR KARCINELL C.P.A., INC.

Enclosed is an original and one (1) copy of the article of incorporation and a check  
for : \$78.75 for Filing Fee and Certificate of Status.

FROM: Victor Karcinell  
2699 Stirling Road  
C 105  
Fort Lauderdale, FL 3312  
(954) 964-3385

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SECRETARY OF STATE  
TALLAHASSEE FLORIDA

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9/11/01

**ARTICLES OF INCORPORATION**

**OF**

**VICTOR KARCINELL C.P.A, INC.**

**FILED**

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SECRETARY OF STATE  
TALLAHASSEE FLORIDA

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, does hereby act as an incorporator in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

**ARTICLE I**

The name of the corporation ("Corporation") is Victor Karcinell C.P.A., Inc. The Corporation shall engage in any activity or business permitted under the laws of the United States and the State of Florida.

**ARTICLE II**

The existence of the corporation shall begin on September 4, 2001.

**ARTICLE III**

The street address of the principal office of the Corporation is 2699 Stirling Road, C-105, Fort Lauderdale, Florida 33312.

**ARTICLE IV**

The maximum number of shares this Corporation is authorized to issue is Five-Hundred (500), all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

**ARTICLE V**

The initial street address of the Corporation's registered office is 2699 Stirling Road, C-105, Fort Lauderdale, Florida 33312. The initial registered agent for the Corporation at that address is Victor Karcinell.

**ARTICLE VI**

The initial board of directors shall consist of two (2) members. The names and address of the persons who will serve on the initial board of directors are Victor Karcinell and Judith Karcinell of 2699 Stirling Road, C-105, Fort Lauderdale, FL 33312.

**ARTICLE VII**

The Officers of the Corporation shall be

President\Treasurer\Secretary: Victor Karcinell  
Vice President: Judith Karcinell

**ARTICLE VIII**

The name and street address of the person signing these articles of incorporation is Victor Karcinell, 2699 Stirling Road, C-105, Fort Lauderdale, FL 33312.

**ARTICLE IX**

The name and street address of the incorporator is Victor Karcinell, 2699 Stirling Road, C-105, Fort Lauderdale, FL 33312.

**ARTICLE X**

The corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

**ARTICLE XI**

IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation this 4<sup>th</sup> day of September, 2001.

  
Name: Victor Karcinell

**ACCEPTANCE OF REGISTERED AGENT**

Having been named to accept service of process for Victor Karcinell C.P.A., Inc. at the place designated by the articles of incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0501(3)

NAME 