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SECH TALLAHASSEE, FLORIDA

December 6, 2001

Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314 400004715404--8 -12/10/01--01028--008 ******87.50 ******87.50

Subject: Comine Ritzel, CPA, Inc.

Dear Sir or Madam:

Enclosed please find two copies of the Articles of Incorporation for the above referenced corporation. Also enclosed is a check in the amount of \$87.50 in satisfaction of the Filing Fee, Certified Copy and Certificate of Status.

Please call me at 407-877-0970 should you have any questions. Thank you.

Sincerely,

Corrine Ritzel 16603 Bay Club Drive Clermont, FL 34711

ARTICLES OF INCORPORATION

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TALLAHASSEE, FLORIS.

ARTICLE I: The name of the corporation shall be: Corrine Ritzel, CPA, Inc.

ARTICLE II: The principal place of business/mailing address is: 16603 Bay Club Drive, Clermont, FL 34711

ARTICLE III: The corporation is organized for the purpose of performing accounting and bookkeeping services

ARTICLE IV: The number of shares of stock is 100

ARTICLE V: The name and address of the initial officers and directors is:

Corrine Ritzel President, Treasurer, Secretary, Director 16603 Bay Club Drive Clermont, FL 34711

ARTICLE VI: The name and address of the registered agent is:

Corrine Ritzel 16603 Bay Club Drive Clermont, FL 34711

ARTICLE VII: The name and address of the incorporator is:

Corrine Ritzel 16603 Bay Club Drive Clermont, FL 34711

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Corrine Ritzel, Registered Agent Date

Corrine Ritzel, Incorporator Date