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Joan D. Beer

Certified Public Accountant
925 N.W. 22nd Street
Gainesville, FL 32603

Tel 372-4229
Fax 375-4229

December 27, 2001

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

Re: Joan D. Beer, CPA, P.A.

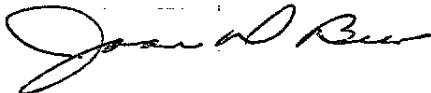
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*****78.75 *****78.75

Dear Sir or Madam:

Enclosed please find the original and one copy of the Articles of Incorporation, together with my check in the amount of \$78.75.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation of the above named corporation.

Sincerely,



Joan D. Beer

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA
01 DEC 31 AM 7:29

F. CHESSEB JAN 3 2001

ARTICLES OF INCORPORATION

of

JOAN D. BEER, CPA, P.A.

(name of corporation)

The undersigned acting as the incorporators of a corporation under the Florida Business Corporation Act, adopt(s) the following articles of incorporation for such corporation:

ARTICLE I - CORPORATE NAME

The name of the corporation is:

JOAN D. BEER, CPA, P.A.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida. Accountant.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue 500 shares of common stock, par value \$ 1.00 per share.

ARTICLE V - INITIAL PRINCIPAL OFFICE

The street address of the initial principal office and, if different, the mailing address is:

STREET ADDRESS <u>925 N.W. 22 STREET</u>		
CITY <u>GAINESVILLE</u>	FLORIDA <u>FL</u>	ZIP <u>32603</u>

Mailing address, if different

STREET ADDRESS		
CITY	FLORIDA	ZIP

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office and the name of the initial registered agent at the office is:

NAME <u>JOAN D. BEER</u>		
ADDRESS <u>925 N.W. 22 STREET</u>		
CITY <u>GAINESVILLE</u>	FLORIDA	ZIP <u>32603</u>

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ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have TWO (2) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	<u>JOAN D. BEER</u>		
ADDRESS	<u>925 N.W. 22 STREET</u>		
CITY	<u>GAINESVILLE</u>	STATE	<u>FL</u> ZIP <u>32603</u>
NAME	<u>J. DIANNE PARADISE</u>		
ADDRESS	<u>925 N.W. 22 STREET</u>		
CITY	<u>GAINESVILLE</u>	STATE	<u>FL</u> ZIP <u>32603</u>
NAME			
ADDRESS			
CITY		STATE	ZIP

ARTICLE VIII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	<u>JOAN D. BEER</u>		
ADDRESS	<u>925 N.W. 22 STREET</u>		
CITY	<u>GAINESVILLE</u>	STATE	<u>FL</u> ZIP <u>32603</u>
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

The undersigned incorporator(s) have executed these Articles of Incorporation this 26th day of DECEMBER, 19 2001.

Joan D Beer (Signature)

____ (Signature)

____ (Signature)

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/ REGISTERED OFFICE

JOAN D. BEER, CPA, P.A.
(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:

The above corporation, organized under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation

at 925 N.W. 22 STREET
GAINESVILLE, FL 32603

has named JOAN D. BEER

located at the aforesaid address, as its registered agent to accept service of process within this state.

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Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Joan D. Beer
(Signature)

12/24/01
(Date)