

**Electronic Articles of Incorporation
For**

**P02000042146
FILED
April 18, 2002
Sec. Of State**

LES CLEM CPA, INC.

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:

LES CLEM CPA, INC.

Article II

The principal place of business address:

720 SOUTH COLLIER BLVD.
UNIT 207
MARCO ISLAND, FL. 34145

The mailing address of the corporation is:

720 SOUTH COLLIER BLVD.
UNIT 207
MARCO ISLAND, FL. 34145

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS PERMITTED UNDER THE LAWS OF THE
UNITED STATES OF AMERICA AND THE STATE OF FLORIDA.

Article IV

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

1,000

Article V

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

LESLIE L CLEM
720 SOUTH COLLIER BLVD.
UNIT 207
MARCO ISLAND, FL. 34145

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

Registered Agent Signature: LESLIE L. CLEM

Article VI

The name and address of the incorporator is:

LESLIE L. CLEM
720 SOUTH COLLIER BLVD.
UNIT 207
MARCO ISLAND, FL 34145

Incorporator Signature: LESLIE L. CLEM

Article VII

CAPITAL STOCK - The number of shares of capital stock which the corporation is authorized to have outstanding is 1,000 shares, 750 of which shall be common stock (A) without par value and 250 shall be common stock (B) without par value. No share of common stock (B) or any series thereof shall entitle the holder thereof to any vote on any matter except from time-to-time, at any time, these articles to fix or change the following terms of any unissued or treasury share; division into one or more series and designation of the authorized number of shares of each series; specified rates of dividends and the dates on and from which dividends are payable and cumulative; liquidation rights, preferences and price; redemption rights and price; sinking fund requirements; conversion rights; and restrictions on issuance of shares of any class or series.

Article VIII

STATED CAPITAL - The amount of stated capital with which the corporation will begin business shall not be less than \$500.

Article IX

AUTHORITY TO REPURCHASE CAPITAL STOCK - The corporation, by its board of directors, is authorized, except to the extent prohibited by law, to repurchase, redeem or otherwise acquire, from time-to-time, shares of any class of capital stock issued by it and shall have the right of first refusal to purchase any stock issued at a rate established by the board of directors.

Article X

AMENDMENT - The articles may be amended at any time in whole or in part by the affirmative vote of the holders of a majority of all shares of capital stock of the corporation entitled to vote on such matter and if and only to the extent expressly required by these articles or by applicable law, by the affirmative vote of the holders of a majority of all shares of each class of capital stock of this corporation to vote as a class on such matter.