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Law Offices of
Voigt & Voigt, P.A.
Attorneys at Law

2042 Bee Ridge Road
Sarasota, Florida 34239

Telephone (941) 925-2324
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April 25, 2002
VIA OVERNIGHT DELIVERY

Florida Division of Corporations
Department of State
409 E. Gaines Street
Tallahassee, Florida 32399

600005361276--2
-04/25/02--01069--005
*****78.75 *****78.75

RE: WINTERROWD TAX & CONSULTING GROUP, CPA, P.A.

Dear Sir/Madam:

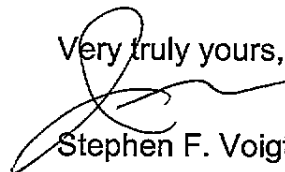
I have enclosed for your review and filing the original and one (1) copy of the Articles of Incorporation for WINTERROWD TAX & CONSULTING GROUP, CPA, P.A., and a check in the amount of \$78.75 payable to The Florida Department of State for the following:

Filing Fee for Articles of Incorporation, F.S.	\$35.00
Filing Fee for Resident Agent F.S.	\$35.00
Certificate of Good Standing	8.75
TOTAL:	\$78.75

Please return a copy of the Articles of Incorporation and the original Certificate of Good Standing to this office.

Thank you for your prompt attention to and cooperation in this matter.

Very truly yours,


Stephen F. Voigt, Sr.

SFVsr/m mz
Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 APR 26 PM 3:20

4-30-02

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 APR 25 PM 3:20

ARTICLES OF INCORPORATION

OF

WINTERROWD TAX & CONSULTING GROUP, CPA, P.A.

ARTICLE I - NAME: The name of this corporation is WINTERROWD TAX & CONSULTING GROUP, CPA, P.A.

ARTICLE II - TERM: This corporation shall commence to exist at the time of the filing of these Articles of Incorporation by the Department of State of the State of Florida, and shall exist perpetually or until legally dissolved.

ARTICLE III - PURPOSE: This is a corporation for the purpose of conducting any or all lawful business, and doing all acts and things as are incidental to the foregoing or necessary or convenient to carry on the business of the corporation or to effect or promote the purpose for which the corporation is formed. The Practice of Accounting.

ARTICLE IV - CAPITAL STOCK: This corporation is authorized to issue SEVEN HUNDRED FIFTY (750) SHARES of ONE DOLLAR (\$1.00) PAR VALUE per share common stock.

ARTICLE V - PRINCIPAL OFFICE: The street address of the principal office of this corporation is 4335 OLIVE AVENUE, SARASOTA, FL 34231.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT: The street address and the initial registered agent of office of the registered agent of this corporation is STEPHEN F. VOIGT, ESQ., of VOIGT & VOIGT, P.A. and that address is 2042 BEE RIDGE ROAD, SARASOTA, FLORIDA 34239.

ARTICLE VII - MANAGEMENT OF CORPORATION BY SHAREHOLDERS: All corporate powers shall be executed by or under the authority of, and the business and affairs of this corporation shall be managed under the direction of, the shareholders of this corporation. This corporation shall have no directors.

ONE HUNDRED PERCENT (100%) of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of the shareholders.

ARTICLE VIII - INCORPORATOR: The name and address of the person signing these Articles is:

DAVID WINTERROWD
4335 OLIVE AVENUE
SARASOTA, FL 34231

ARTICLE IX - AMENDMENT: This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment thereof, and any right conferred upon the shareholders is subject to this reservation.

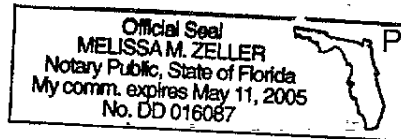
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 25th day of April, 2002.

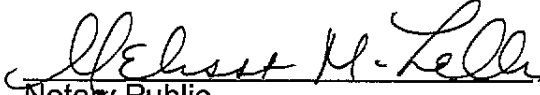

DAVID WINTERROWD

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me this 25th day of April, 2002 by **DAVID WINTERROWD**, who is personally known to me or who has produced a Driver's License as identification and who did take an oath.

MY COMMISSION EXPIRES:



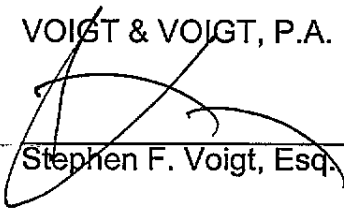

Notary Public

Melissa M. Zeller
Print Name

CONSENT OF REGISTERED AGENT

Having been named as registered agent for this corporation at the registered office designated in the foregoing Articles of Incorporation, the undersigned accepts the designation.

VOIGT & VOIGT, P.A.


Stephen F. Voigt, Esq.