Electronic Articles of Incorporation For

P03000000266 FILED January 02, 2003 Sec. Of State

CAPITAL & ESTATE MANAGEMENT, 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:

CAPITAL & ESTATE MANAGEMENT, INC.

Article II

The principal place of business address:

5305 E. FLETCHER AVE. TAMPA, FL. 33617

The mailing address of the corporation is:

5305 E. FLETCHER AVE. TAMPA, FL. 33617

Article III

The purpose for which this corporation is organized is: FINANCIAL PLANNING SERVICES

Article IV

The number of shares the corporation is authorized to issue is: 1,000 WITH A PAR VALUE OF .10 PER SHARE

Article V

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

JOHN C UMBER 5305 E. FLETCHER AVE. TAMPA, FL. 33617 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOHN C. UMBER

Article VI

The name and address of the incorporator is:

JOHN C. UMBER 5305 E. FLETCHER AVE. TAMPA, FL 33617

Incorporator Signature: JOHN C. UMBER

Article VII

The effective date for this corporation shall be:

01/01/2003