

**Electronic Articles of Incorporation
For**

P03000014893
FILED
February 06, 2003
Sec. Of State

WP MITCHELL, C.P.A., P.A.

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:

WP MITCHELL, C.P.A., P.A.

Article II

The principal place of business address:

515 NORTH FLAGLER DRIVE
SUITE 300-P
WEST PALM BEACH, FL. 33401

The mailing address of the corporation is:

515 NORTH FLAGLER DRIVE
SUITE 300-P
WEST PALM BEACH, FL. 33401

Article III

The purpose for which this corporation is organized is:

THE PURPOSE FOR WHICH THIS PROFESSIONAL ASSOCIATION IS
ORGANIZED IS TO PROVIDE ANY AND ALL LAWFUL BUSINESS
SERVICES OF A CERTIFIED PUBLIC ACCOUNTANT LICENSED BY THE
FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION.

Article IV

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

2,000 @ \$0.01 PAR VALUE

Article V

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

WILLIAM P MITCHELL
216 ARLINGTON ROAD
WEST PALM BEACH, FL. 33405

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

P03000014893
FILED
February 06, 2003
Sec. Of State

Registered Agent Signature: WILLIAM P, MITCHELL

Article VI

The name and address of the incorporator is:

WILLIAM P. MITCHELL, CPA
216 ARLINGTON ROAD
WEST PALM BEACH, FL 33405

Incorporator Signature: WILLIAM P. MITCHELL, CPA