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TALLAHASSEE, FLORIDA

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FLORIDA PROFIT CORPORATION OR P.A.

JEFFREY M. SIEGEL, CPA, P.A.

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ARTICLES OF INCORPORATION
OF
JEFFREY M. SIEGEL, CPA, P.A.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I. NAME

The name of the corporation shall be JEFFREY M. SIEGEL, CPA, P.A.

ARTICLE II. PRINCIPAL OFFICE

The initial principal place of business & mailing address is:
11540 N.W. 30TH PLACE, SUNRISE, FLORIDA 33323.

ARTICLE III. PURPOSE OF BUSINESS

This is a professional corporation organized to practice accounting services. Further, this corporation may engage in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE IV. SHARES

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having a par value of \$1.00 per share.

ARTICLE V. OFFICERS/DIRECTORS

This corporation shall have its officers act as Directors. The name and street address of the President is: JEFFREY M. SIEGEL, 11540 N.W. 30TH PLACE, SUNRISE, FLORIDA 33323.

ARTICLE VI. REGISTERED AGENT

The name & Florida street address of the registered agent is: Daniel G. Gass, 10001 NW 50th Street, Suite 204, Sunrise, FL 33351.

ARTICLE VII. INCORPORATOR

The name and address of the Incorporator is: Daniel G. Gass, 10001 NW 50th Street, Suite 204, Sunrise, FL 33351.

I hereby accept the appointment as Registered Agent & agree to act in this capacity.

X Daniel G. Gass 3/06/03
Daniel G. Gass, Registered Agent Date

I hereby accept the duties and responsibilities as incorporator of said corporation.

X Daniel G. Gass 3/06/03
Daniel G. Gass, Incorporator Date

Prepared by: Daniel G. Gass, Esquire
10001 NW 50th Street, #204, Sunrise, FL 33351
FL Bar No. 19369 (954) 741-8118 Fax Audit