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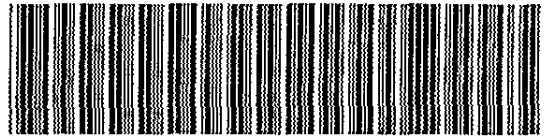
(Business Entity Name)

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ROBERT W. SLATER, CPA PA  
214 BRAZILIAN AVENUE STE #260  
PALM BEACH, FL 33480

SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
P.O. BOX 6327  
TALLAHASSEE, FL 32314

JANUARY 4, 2003

RE: ROBERT W. SLATER, CPA PA

GENTLEMEN:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE ARTICLES OF INCORPORATION,  
TOGETHER WITH A CHECK IN THE AMOUNT OF \$87.50 REPRESENTING THE PAYMENT  
OF THE FOLLOWING FEES:

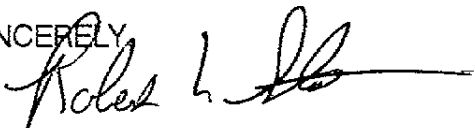
FILING FEE	\$35.00
CERTIFIED COPY OF ARTICLES OF INCORPORATION	\$8.75
REGISTERED AGENT DESIGNATION	\$35.00
CERTIFICATE OF STATUS	\$8.75
AMOUNT ENCLOSED	<u>\$87.50</u> =====

AS NOTED UNDER ARTICLE X, THE EFFECTIVE DATE OF THESE ARTICLES IS  
TO BE JANUARY 1, 2003

PLEASE ADDRESS ALL CORRESPONDENCE TO THE FOLLOWING ADDRESS UNTIL  
FURTHER NOTICE:

ROBERT W. SLATER, CPA PA  
214 BRAZILIAN AVENUE STE #260  
PALM BEACH, FL 33480

SINCERELY,



ROBERT W. SLATER, CPA  
ROBERT W. SLATER, CPA PA  
RWS\4



FLORIDA DEPARTMENT OF STATE  
Ken Detzner  
Secretary of State

January 22, 2003

ROBERT W. SLATER CPA PA  
214 BRAZILIAN AVE #260  
PALM BEACH, FL 33480

We have received your document for ROBERT W. SLATER CPA PA and your check(s) totaling \$87.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The effective date is not acceptable since it is not within five working days of the date of receipt.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6904.

Freida Chesser  
Corporate Specialist  
New Filings Section

Letter Number: 003A00001658

ARTICLES OF INCORPORATION  
of  
ROBERT W. SLATER, CPA PA

The undersigned hereby establishes the following for the purpose of becoming a Corporation under the laws of the State of Florida, by and under the provisions of the Statutes of the State of Florida providing for the formation, liability, rights, privileges and immunities of a Corporation for profit.

ARTICLE I – Corporation Name

The name of the corporation is:

ROBERT W. SLATER, CPA PA

ARTICLE II – Mailing Address

The mailing address of the Corporation is 214 BRAZILIAN AVENUE STE #260  
PALM BEACH, FL 33480

ARTICLE III – Duration

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE IV – Purpose

This corporation is organized for the purpose of engaging in any activities or business permitted now or hereafter conferred by the laws of the United States of America and the State of Florida. This corporation shall provide accounting, financial, and tax related services to the public.

ARTICLE V – Capital Stock

The corporation is authorized to issue Ten Thousand shares (10,000)  
of one cent (\$0.01) par value Common Stock, which shall be  
designated "Common Shares."

ARTICLE VI – Preemptive Rights

Every shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without the issuance of fractional shares) at the price at which it is offered to others.

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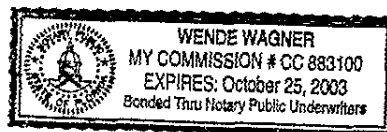
before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared Robert W. Slater

*pers. known* known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the  
State and County aforesaid, this 6 day of January, 2003

(Notary) Public, State of Florida at Large)

My commission expires: \_\_\_\_\_



ARTICLE VII – Initial Registered Office and Agent

The name and street address of the Initial Registered Agent of this Corporation is:

Robert W. Slater  
214 Brazilian Avenue #260  
Palm Beach Florida 33480

ARTICLE VIII – Initial Board of Directors

This corporation shall have one (1) director(s) initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name and address of the initial director of the corporation is as follows:

Robert W. Slater  
214 Brazilian Avenue #260  
Palm Beach Florida 33480

ARTICLE IX – By-Laws

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the shareholders.

ARTICLE X – Effective Date

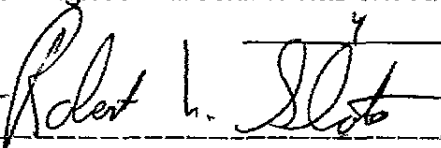
The effective date for these Articles of Incorporation shall be the date of original receipt.

ARTICLE XI – Incorporator

The name and address of the person signing these Articles of Incorporation is as follows:

Robert W. Slater  
214 Brazilian Avenue #260  
Palm Beach Florida 33480

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this \_\_\_\_\_ day of January, 2003

  
\_\_\_\_\_  
(Seal)

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE  
FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT  
UPON WHOM PROCESS MAY BE SERVED

The name of the Corporation is:

ROBERT W. SLATER, CPA PA

In accordance with Florida Statutes Sections 48.091 the following is submitted:

The above corporation, desiring to organize under the laws of the State of Florida with its registered office as indicated in the Articles of Incorporation at

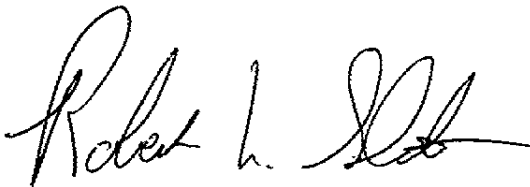
214 Brazilian Avenue #260  
Palm Beach, FL 33480

has named Robert W. Slater

located at the above address, as its Registered Agent to accept service of process within this state.

ACKNOWLEDGEMENT

Having been named to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office, and further state I am familiar with and accept the obligations of my position as registered agent.



Registered Agent

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