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(Requestor's Name)

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(City/State/Zip/Phone #)

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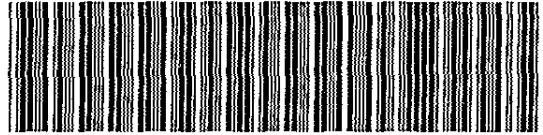
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STATE OF FLORIDA
TALLAHASSEE, FLORIDA

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7-17

[REDACTED]

RBW & Associates

Accounting & Tax

[REDACTED]

July 11th, 2003

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: C & E Helping Hands, Inc.

Dear Sirs:

Enclosed please find an original and one copy of the Articles of Incorporation for the above-proposed corporation.

Please file the original articles and return the confirmation by regular mail to the address listed below. I may be contacted during normal business hours at (561) 491-0215.

Sincerely,


Brian LaBadic

BL/nmw

Enclosures

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

We, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for formation, liability, rights, privileges and immunities of corporation for profit.

ARTICLE I, NAME

The name of this corporation shall be:
Kathy Kugel & Associates Inc.

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is one hundred (100) shares of common stock, of one-dollar (1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$ 100.00) dollars.

ARTICLE V, TERM OF EXISTENCE

The corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the State of the principal office of the corporation shall be as follows:

**14916 Wildflower Lane
Delray Beach, FL 33446**

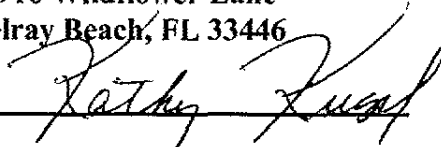
The board of directors may from time to time move the principal office to any other address in Florida.

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have one Director initially. The number of directors may be either increased diminished by the by-laws adopted by the shareholders, but shall never be less than one. The name and address of the initial Directors of this corporation is as follows:

**Kathy Kugel
14916 Wildflower Lane
Delray Beach, FL 33446**

X

A handwritten signature in cursive script, appearing to read "Kathy Kugel", is written over a horizontal line.

ARTICLE VIII, INCORPORATOR

The name and address of the incorporator is:

**Kathy Kugel
14916 Wildflower Lane
Delray Beach, FL 33446**

ARTICLE IX, BY LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the board of directors and shareholders.

ARTICLE X, AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE XI, SUB CHAPTER "S" CORPORATION

This corporation may be made a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE

The registered Agent, Kathy Kugel, located at 14916 Wildflower Lane Delray Beach, FL 33446 accepts this position signed below:

X

Kathy Kugel

The registered office will be located at:

14916 Wildflower Lane
Delray Beach, FL 33446

X

Kathy Kugel

In witness whereof, the undersigned, as subscribing incorporator, have hereunto set our hands and seals this 12th day of June, 2003 for the purpose of forming this corporation under the laws of the state of Florida, and hereby make and file, in the office of the secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.

X

Kathy Kugel

SWORN AND SUBSCRIBED BEFORE ME

This 2nd Day of July 2003

(Notary)



MIRIAM P. LABADIE
MY COMMISSION # DD 188140
EXPIRES: May 3, 2007
Bonded Thru Budget Notary Services

M. Labadie