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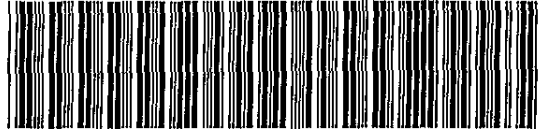
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**EFFECTIVE DATE**

10-01-03

FILED  
03 SEP 26 AM 10:10  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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**MARC L. WIGMORE**  
CERTIFIED PUBLIC ACCOUNTANT

811 ZEPHYR STREET  
INVERNESS, FLORIDA 34450

PHONE: 352-637-3005 FAX: 352-637-3170  
EMAIL: [mwigmore@mindspring.com](mailto:mwigmore@mindspring.com)

September, 25, 2003

**Letter of Transmittal - Incorporation Filing**

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

Reference: Wigmore & Wigmore, P.A.

Enclosed are the original and two (2) copies of the Articles of Incorporation for the above referenced Corporation. A check for the following is also enclosed:

Filing Fee	\$35.00
Designation of Registered Agent	35.00
Certified Copy	8.75
Certificate of Status	8.75
Total Amount of Check	<u>\$87.50</u>

**EFFECTIVE DATE**  
10-01-03

It is intended that the effective date of incorporation be October 1, 2003. Please mail the Certified Copy and Certificate of Status to me at the above address. Please contact me if you need additional information

Sincerely,



Marc L. Wigmore

# ARTICLES OF INCORPORATION OF

## Wigmore & Wigmore, P.A.

The undersigned incorporators hereby adopt the following Articles of incorporation for the purpose of forming a Corporation under the laws of the State of Florida.

### Article I. Name

The name of the Corporation shall be Wigmore & Wigmore, P.A.

### Article II. Purpose, Powers and Rights

This Corporation is being formed for the purpose of engaging, as a Professional Association, in a Certified Public Accounting Practice, as regulated by the Florida Department of Business and Professional Regulation Division of Accountancy, under the laws of the State of Florida. This Corporation shall have all the general and specific powers and rights granted or conferred to such a Corporation by the laws of the State of Florida.

### Article III. Principal Office

The principle place of business and mailing address of this Corporation shall be:

811 Zephyr Street  
Inverness, Florida 34450

### Article IV. Number of Shares

This corporation is authorized to issue only common stock to holders of a Certified Public Accounting License issued by the State of Florida. The number of shares of common stock that this Corporation is authorized to have outstanding at any time is 1,000 shares.

### Article V. Effective Date of Incorporation

The effective date of the existence of this Corporation shall be the date October 1, 2003. This corporation shall exist in perpetuity.

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**EFFECTIVE DATE**  
10-01-03

**Article VI. Initial Officers and Directors**

The name and address of initial officers and directors of the Corporation are:

Marc L. Wigmore, CPA, President, Director  
811 Zephyr St., Inverness, FL 34450


Mary Ann Wigmore, CPA, Secretary/Treasurer, Director  
811 Zephyr St., Inverness, FL 34450

**Article VII. Designation of Initial Registered Agent**

The name and address of the initial registered agent is:

Marc L. Wigmore  
811 Zephyr St., Inverness, FL 34450

Having been named registered agent for the purpose of accepting service of process for the above stated Corporation at the place designated above, I am familiar with and accept the appointment as registered agent and agree to act in such capacity.

  
Signature: Marc L. Wigmore, Registered Agent

9-25-03  
Date

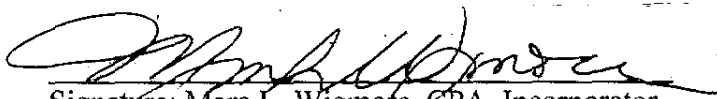
**Article VIII. Incorporator**


The name and address of the Incorporators are:

Marc L. Wigmore, CPA  
811 Zephyr St., Inverness, FL 34450

Mary Ann Wigmore, CPA  
811 Zephyr St., Inverness, FL 34450

The undersigned have executed these Articles of Incorporation this the 25th day of September, 2003.

  
Signature: Marc L. Wigmore, CPA, Incorporator

  
Signature: Mary Ann Wigmore, CPA, Incorporator

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