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TRANSMITTAL LETTER

BEST QUICK TAX RETURN 310 1/2 S. BUMBY AVE ORLANDO, FL 32803 (407) 896-7921

LAM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SENDING A STANDED COPY OF THE ARTICLES.

THANK YOU

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September 26, 2003

BET QUICK TAX RETURN 310 1/2 BUMBY AVE ORLANDO, FL 32803

SUBJECT: PIOTR KUCINSKI, PA Ref. Number: W03000027738

We have received your document for PIOTR KUCINSKI, PA and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

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) 245-6884.

Letter Number: 103A00053185

Shawn Logan Document Specialist New Filings Section

ARTICLES OF INCORPORATION

The undersigned Incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I : NAME

PIOTR KUCINSKI, PA

ARTICLE II: PRINCIPAL OFFICE

1621 CURRYFORD RD ORLANDO, FL 32806

ARTICLE III: SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

COMMON STOCK- 100 SHARES NO PAR VALUE

PIOTR KUCINSKI - 100 SHARES

ARTICLE IV: INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

PIOTR KUCINSKI 1621 CURRYFORD RD ORLANDO, FL 32806

ARTICLE V: INCORPORATORS

The name and street address of the Incorporator to these Articles of Incorporation is:

PABLO A. RODRIGUEZ, CPA 310 1/2 S. BUMBY AVE. ORLANDO, FL 32803

ARTICLE VI: DIRECTORS

The company will be run by the board of directors. The directors are:

PIOTR KUCINSKI - PRESIDENT

ARTICLE VII: NATURE OF BUSINESS

The corporation will engage in the business of timeshare and real estate sales. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful act or activity permitted in the United States, The State of Florida or any other state, country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 19th day of September 2003.

signature

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/RECISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBNITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE, REGISTERED AGENT, IN THE STATE OF FLORIDA.

LITHE NAME OF THE CORPORATION IS:

Pior Kucinski, PA

2. THE NAME AND ADDRESS OF THE REGISTERED AGENT AND OFFICE IS: D, MY VIIAINEV.

1621 Curry Ford Rd Orando, FL 32806

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SVOMATURE

09/19/03