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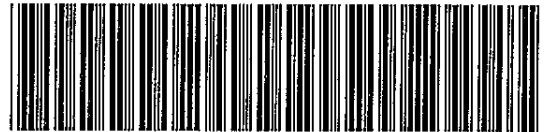
(Business Entity Name)

(Document Number)

Certified Copies _____ Certificates of Status _____

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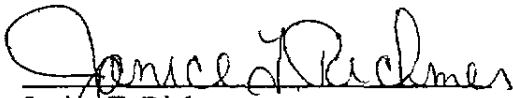
Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: Janice T. Richmer, C.P.A.

To Whom It May Concern:

Enclosed is an original and one (1) copy of the articles of incorporation for the above referenced entity and a check for \$78.75 for the filing fee and certificate.

Thank you,


Janice T. Richmer
3208 Oakstand Lane
Orlando, FL 32812
(407) 382-1018



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

October 7, 2003

JANICE T. RICHMER
3208 OAKSTAND LANE
ORLANDO, FL 32812

SUBJECT: JANICE T. RICHMER, C.P.A., P.A.
Ref. Number: W03000028860

We have received your document for JANICE T. RICHMER, C.P.A., P.A.. However, the document has not been filed and is being returned for the following:

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

A corporation may not act as its own incorporator. Please designate an individual, another active domestic or foreign corporation, with a street address.

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) 245-6934.

Loria Poole
Document Specialist
New Filings Section

Letter Number: 503A00054838

October 15, 2003

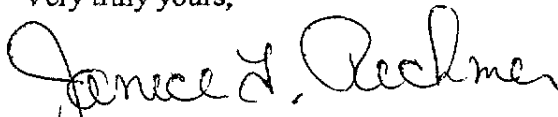
Ms. Loria Poole
Document Specialist
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Dear Ms. Poole:

I have enclosed the corrected copies of my Articles of Incorporation. I have stated the specific nature of my business in Article II and corrected Article IV name of initial registered agent.

I would appreciate any help in expediting my Articles of Incorporation. Thank you for attention.

Very truly yours,



Janice T. Richmer

ARTICLES OF INCORPORATION

OF

Janice T. Richmer, C.P.A., P.A.

ARTICLE I - NAME

The name of this corporation is:

Janice T. Richmer, C.P.A., P.A.

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ARTICLE II - PURPOSE

This corporation is organized for the following purposes:

- (a) To engage in any or all lawful business for which corporations may be incorporated under the laws of Florida.
- (b) The corporation engages in the business of an accounting and tax firm as permitted under the laws of the United States and of the State of Florida.

ARTICLE III - POWERS

This corporation shall have the following powers:

- (a) To have a corporate seal, which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed, affixed, or in any other manner reproduced.
- (b) To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use and otherwise deal in and with real or personal property to any interest therein, wherever situated.
- (c) To sell, convey, mortgage, pledge, create a security interest in, lease, exchange, transfer, and otherwise dispose of all or any part of its property and assets.
- (d) To lend money to, and use its credit to assist its officers and employees in accordance with law.
- (e) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge, or otherwise dispose of, and otherwise use and deal in and with shares or other interests in, or obligations of, other domestic or foreign corporations, associations, partnerships, or individuals, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district, or municipality or of any instrumentality thereof.
- (f) To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property, franchises, and income.
- (g) To lend money for its corporate purposes, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.
- (h) To conduct its business, carry on its operations, and have offices and exercise the powers granted by law within or without this state.
- (i) To elect or appoint officers and agents of the corporation and define their duties and fix their compensation.
- (j) To make and alter bylaws, not inconsistent with its articles of incorporation or with the laws of this state, for the administration and regulation of the affairs of the corporation.
- (k) To make donations for the public welfare or for public charitable, scientific, or educational purposes.
- (l) To transact any lawful business which the board of directors shall find will be in aid of governmental policy.
- (m) To pay pensions and establish pension plans, profit sharing plans, stock bonus plans, stock option plans, and other incentive plans for any or all of its directors, officers, and all employees and for any or all of the directors, officers and employees of its subsidiaries.

- (n) To be a promoter, incorporator, partner, member, associate, or manager of any corporation, partnership, joint venture, trust, or other enterprise.
- (o) To have and exercise all powers necessary or convenient to effect its purpose.

ARTICLE IV - COMMENCEMENT OF CORPORATE EXISTENCE

This corporation shall commence existence upon filing of these Articles, and shall have perpetual existence.

ARTICLE V - CAPITAL STOCK

This corporation is authorized to issue 100 shares of common stock having a par value of \$1.00 per share.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is:

3208 Oakstand Lane
Orlando, FL 32812

and the name of the initial registered agent of this corporation at that address is:

Janice T. Richmer

The corporation may change its registered agent or the location of its registered office, or both, from time to time without amendment of these Articles of Incorporation.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have 1 director(s) initially. The number of directors may be either increased or diminished from time to time as set forth in the Bylaws. The names and addresses of the initial director(s) of this corporation are:

Janice T. Richmer
3208 Oakstand Lane
Orlando, FL 32812

ARTICLE VIII - INCORPORATOR

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

Janice T. Richmer
3208 Oakstand Lane
Orlando, FL 32812

ARTICLE IX - BYLAWS

The power to adopt, alter, amend or repeal Bylaws shall be vested in the Board of Directors and the Shareholders.

ARTICLE X - PRE-EMPTIVE 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 issuance of fractional shares) at the price at which it is offered to others.

ARTICLE XI - PRINCIPAL OFFICE ADDRESS:

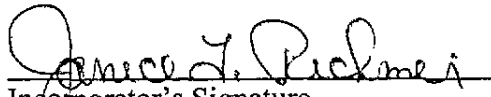
The corporation's principal office address is:

3208 Oakstand Lane
Orlando, FL 32812

ARTICLE XII - AMENDMENTS

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

IN WITNESS WHEREOF, The undersigned, being the incorporator hereinbefore named, for the purpose of forming a for profit corporation under the laws of the State of Florida to do business both within and without the State of Florida, hereby makes and files these Articles of Incorporation, declaring and certifying that the facts stated herein are true, and hereby subscribes thereto and hereunto sets her hand and seal this 15th day of October, 2003 A.D.


Incorporator's Signature

**CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR THE
SERVICE OF PROCESS WITHIN FLORIDA AND REGISTERED
AGENT UPON WHOM PROCESS MAY BE SERVED**

In compliance with Section 48.091, Florida Statutes, the following is submitted:

Janice T. Richmer, C.P.A., P.A.

desiring to organize as a for profit corporation under the laws of the State of Florida, with its registered office at:

3208 Oakstand Lane
Orlando, FL 32812

has named and designated Janice T. Richmer as its Registered Agent to accept service process within the State of Florida

ACKNOWLEDGMENT

Having been named to accept service of process for the above-named corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties as Registered Agent.

Dated this 15th day of October, 20 03 A.D.

Janice T. Richmer
Registered Agent

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