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(City/State/Zip/Phone #)

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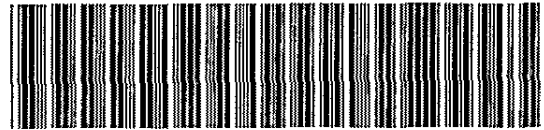
(Business Entity Name)

(Document Number)

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03 OCT -6 PM 12:39  
CLERK OF STATE  
TALLAHASSEE, FLORIDA

TRANSMITTAL LETTER

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

SUBJECT: R.G.M. CORPORATION  
(Proposed corporate name)

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$87.50.

FROM: ACCOUNTING PROFESSIONALS GROUP, INC.  
6220 S. ORANGE BLOSSOM TRAIL, SUITE 170  
ORLANDO, FLORIDA 32809  
(407) 856-1906

Note: Additional copy of Articles is needed only when  
certified copy is requested.



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood  
Secretary of State

October 7, 2003

ACCOUNTING PROFESSIONALS GROUP, INC.  
5220 S. ORANGE BLOSSOM TRAIL STE. #170  
ORLANDO, FL 32809

SUBJECT: R.G. CORPORATION  
Ref. Number: W03000028908

We have received your document for R.G. CORPORATION 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 name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

**Adding "of Florida" or "Florida" to the end of a name is not acceptable.**

Correct the spelling of the first name in Article V and where the registered agent signed.

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) 245-6067.

Neysa Culligan  
Document Specialist  
New Filings Section

Letter Number: 503A00054913

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION  
OF  
R.G.M. CORPORATION

ARTICLE I - NAME

The name of this Corporation is R.G.M. CORPORATION  
initial address: 13231 Laver Lane, Orlando, Florida 32824.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing  
on October 2, 2003.

ARTICLE III - PURPOSE

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

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 100 shares  
of Five (\$5.00) Dollar par value common stock, which shall be  
designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and  
office of this Corporation is Orlando Rodriguez,  
13231 Laver Lane, Orlando, Florida 32824.

#### ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Two (2) Directors, initially. The number of Director/s may be increased or diminished from time to time by the Bylaws but shall never be less than one (1). The names and addresses of the initial Directors of this Corporation are:

<u>NAME</u>	<u>ADDRESS</u>
Orlando Rodriguez	13231 Laver Lane Orlando, Florida 32824
Guadalupe Garcia	13231 Laver Lane Orlando, Florida 32824

#### ARTICLE VII - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

#### ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the fullest extent permitted by law.

#### ARTICLE IX - 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 prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is  
Orlando Rodriguez, 13231 Laver Lane, Orlando, Florida 32824.

ARTICLE XI - AMENDMENT

This Corporation reserves the right to amend or repeal any  
provisions contained in these Articles of Incorporation, in accordance  
with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of  
Incorporation this 2nd day of October, 2003.

astb  
Orlando Rodriguez, President

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE  
STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE  
ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN  
THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL  
STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 2nd DAY OF October, 2003.

By astb  
Orlando Rodriguez, Registered Agent

03 OCT -6 PM 12:39  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FILED

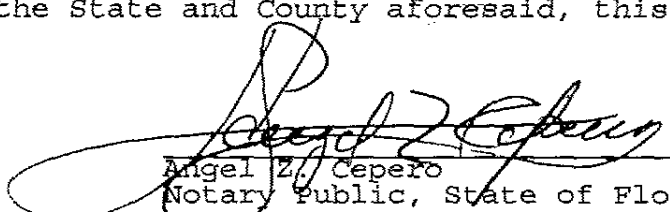
STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Orlando Rodriguez, known to me and known by me to be the person who, as Incorporator of R.G.M. CORPORATION, and he acknowledged before me that he executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Orlando Rodriguez, known to me and known by me to be the person who, as Registered Agent of R.G.M. CORPORATION, and accepts the obligations and duties of the position of Registered Agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 2nd, day of October, 2003.

  
Angel Z. Cepero  
Notary Public, State of Florida  
at Large

My Commission Expires:

